

***IF* you did not earn income from a U.S. source during the tax year 2013 OR your income or taxable scholarships were less than \$3,900 in the tax year 2013 AND NO FEDERAL OR STATE TAX was withheld from your paycheck (refer to W2 form or scholarship statement) then complete form 8843 using these instructions:**

**FORM 8843 IS THE ONLY TAX FORM YOU COMPLETE IF YOU EARNED NO INCOME IN THE U.S. IN 2013 OR IF YOU DID NOT HAVE TAX WITHHELD BECAUSE YOU EARNED LESS THAN \$3,900**

#### **Introduction:**

- 1) The instructions below are applicable to the 2013 tax year only. Any tax forms that need to be filed for previous years must be downloaded from the IRS web site at [www.irs.gov](http://www.irs.gov)
- 2) 8843 form is required for ALL non-resident **F1** students AND their **F2** dependents, **J1** students and their **J2** dependents, **J1** scholars, researchers or trainees and their **J2** dependents. (If you are married but your spouse was NOT in the U.S. during any portion of the 2013 tax year then form 8843 is not required for your dependent in tax year 2013)
- 3) The purpose of the form 8843 is to notify the IRS of your intent to be considered an “**Exempt Individual**” as a non-resident for TAX purposes.
- 4) Individuals who earned more than \$3,900 in income from a U.S. source during the tax year 2013 will complete the form 8843 **PLUS** additional tax forms required by the Federal and State government. Individuals who DID NOT earn income from a U.S. source or earned less than \$3,900 and had no tax withheld from their income during 2013 must only complete the form 8843 and should use the 8843 instructions for individuals who did not earn income.
- 5) Exempt individuals may be eligible to access the benefits of a tax treaty between your tax residence country and the U.S. A tax treaty **MAY** exempt a portion of your income from Federal taxes.
- 6) **Each non-resident** for tax purposes **MUST** complete the form 8843 for each tax year the non-resident was **present in the U.S.** Again, being present in the U.S. ANY day during the period Jan. 1, 2013-Dec. 31, 2013 means the form 8843 must be submitted to the IRS to claim exemption for that year.
- 7) An F1 student is considered a non-resident for TAX purposes if: They have not been in the U.S. for more than 5 calendar years. A J1 student or scholar is a non-resident for TAX purposes if they have not been present in the U.S. for 2 years out of the previous 6 years. The IRS considers **any day** spent in the U.S. in a calendar year to count toward the full year of exemption. This means if you entered the U.S. on December 31, 2013 in F or J visa status then you have used a full year of “exemption” in tax year 2013.

#### **Students & Scholars with no tax liability in the U.S. during tax year 2013:**

- Ensure the tax year 2013 is on the top of form 8843. (If you used the form provided by UAH then it will already be filled in for you)
- PRINT your first name and last name (**in full** and as listed in your passport and I-20)

- Write your ITIN or SSN number if you have one. If not, then write N/A.
- Address boxes – you must write both your current address in the U.S. and your permanent address (foreign address) in your last country of residence.

**Part I:**

- 1a. Enter the visa type you used to enter the U.S. and the date you entered the U.S. for the first time with that visa.
- 1b. Enter your current nonimmigrant status that is shown on your current I-94, if you don't have a white card go to <https://i94.cbp.dhs.gov/> to retrieve the electronic Arrival-Departure Record. If your nonimmigrant status is different from the visa type used since the first time you came to the U.S. then you must also enter the date of change. If the visa status you used to enter the U.S. is the same as your nonimmigrant status then you will not list any date in this line.
2. Enter your country of citizenship or your tax residence country (Generally, if you resided in a country, which is not your citizenship country, for more than 1 year and entered the U.S. from that country, then you may claim tax residency to that 3<sup>rd</sup> country and not to your citizenship country.)
- 3a. Indicate the country that issued you your passport
- 3b. The passport number
- 4a. Enter the actual number of days you were present in the U.S. as an F, J, M, or Q between January 1 through December 31 for each of the last 3 years. It is a good idea to look at a calendar for each year you have been in the U.S., and deduct ALL days when you were NOT in the U.S. (vacation). If you were not in the U.S. in any of the years listed write N/A in that line.
- 4b. Write the same number as 4a for the 2013 tax year, UNLESS you have been in the U.S. for more than 5 years starting in the tax year 2013. If you have been in the U.S. for more than 5 years starting in 2013 then you are likely going to be a resident for tax purposes and will not need to complete the form 8843. Discuss your tax status with VITA tax assistant to seek guidance during your scheduled tax appointment.

**Part II: Complete ONLY if you are IN THE U.S. AS A J1 SCHOLAR OR RESEARCHER**

5. Completed for you if using the form supplied by UAHuntsville.
6. Completed for you if using the form supplied by UAHuntsville.
7. Enter the appropriate visa type held for the years listed. If you were not physically present in the U.S. during any of the listed years, write N/A as appropriate.
8. Based on the answers to question 7. If you were present any part of 2 years in the last 6 years, you are considered a resident for TAX purposes. If you earned income in the U.S. in the tax year 2013, you will need to complete resident tax payer forms. If you were present less than 2 years over the last 6 years then in 2013 you are considered a NON-RESIDENT tax payer.

\*\*Please email [tax@uah.edu](mailto:tax@uah.edu) to schedule an appointment at the UAH VITA site for assistance with completing tax forms. Be sure to identify yourself as a J-1 researcher in your email.

**Part III: Complete only if you are an F student or their dependent**

9. Completed for you if using the form supplied by UAHuntsville.
10. Completed for you if using the form supplied by UAHuntsville.
11. Enter the immigration status you held during the years listed. If you were not in the U.S. in any of the years listed write N/A in that line.
12. Have you been in the U.S. for more than 5 calendar years in F or J student status? (example: since 2003?)

**If no**, then you are a NON-RESIDENT for tax purposes and must mail the form 8843 to the IRS to claim exemption.

**If yes**, then you are likely to be a resident for tax purposes and are no longer required file the form 8843 with the IRS. If you want to claim closer connection to your home country/continue being considered a non-resident for tax purposes then you will need to work with a qualified tax accountant to assist you with this more complex tax filing.

13. Students who filed an I-485 application to adjust to Permanent Resident Status with immigration must answer YES and explain in line 14. All other students (including those who may have applied for the diversity lottery) must answer NO. If you were approved for U.S. Permanent Residency in the tax year 2009 then you will likely need to file resident tax forms.

**Part IV:** Leave this blank!

**Part V:** Leave this blank!

**SIGNATURE:** Sign the form 8843 if you did NOT work in the U.S. in the tax year 2013.

**MAILING INSTRUCTIONS:**

1. Make a copy of the signed form 8843 for your records!
2. Include a copy of your I-20, passport picture page, I-94 (front & back) or electronic I-94 number printout from <https://i94.cbp.dhs.gov/> and visa page
3. Mail the form 8843 PLUS the copy of all of your immigration documents (above) to:

**Department of the Treasury, Internal  
Revenue Service Center, Austin, TX  
73301-0215**

**MAILING DEADLINE:** June 16, 2014