

## Certain Individuals with NO Income Must File Form 8843

**WHO MUST FILE FORM 8843?** All nonresident aliens who are present in the U.S. under an F-1, F-2, J-1, J-2, M-1, M-2, Q-1, or Q-2 immigration status **MUST** file Form 8843 "Statement for Exempt Individuals and Individuals With a Medical Condition."— **even if they received NO income during 2008**. Form 8843 must be filed if an individual is:

- ✓ **present in the U.S. during 2008,**
- ✓ **a nonresident alien, and**
- ✓ **present in the U.S. under an F, J, M or Q immigration status (either the "-1" or the "-2").**

If an individual meets all three qualifications above, the individual must file Form 8843, regardless of the individual's age and even if the individual is not required to file a U.S. income tax return (Form 1040NR or Form 1040NR-EZ).

**WHAT IS FORM 8843?** Form 8843 is not an income tax return. Form 8843 is merely an informational statement required by the U.S. government for certain nonresident aliens (including the spouses or dependents of nonresident aliens).

**DO I NEED A SOCIAL SECURITY NUMBER OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER TO FILE ONLY FORM 8843?** Generally, no. Nonresident aliens who are not required to file an income tax return (Form 1040NR or Form 1040NR-EZ), but who are required to file only Form 8843, need not apply for a social security number (SSN) or an individual taxpayer identification number (ITIN). If, however, an SSN/ITIN has been assigned, the number must be included on Form 8843.

An exception to this rule is for individuals who are eligible to be claimed as dependents on a U.S. income tax return. Such individuals must have an SSN/ITIN. Only nonresident aliens from a very limited number of countries may claim an exemption for their dependents on their U.S. income tax return (Form 1040NR). In such a case, any dependent who is claimed must have a SSN/ITIN. An exemption for spouse and/or dependents is only applicable if the country of tax residence is:

- ✓ American Samoa
- ✓ Canada
- ✓ Japan (only under the old U.S.-Japan treaty)
- ✓ Korea
- ✓ Mexico
- ✓ Northern Mariana Islands
- ✓ India (applicable only to F-1, J-1, M-1 Students)

### HOW DO I SUBMIT FORM 8843?

- ✓ If you are required to file an income tax return (Form 1040NR/1040NR-EZ), attach Form 8843 to the back of the tax return.
- ✓ If Form 8843 is for a spouse or dependent eligible to be claimed as a dependent on a federal tax return, Form 8843 must be attached to the back of the tax return on which they are claimed.
- ✓ If Form 8843 is not filed in connection with a federal tax return, the form must be sent to **Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215**; however, please note that each individual who files Form 8843 must send the form separately from any other form or anyone else's forms.

*For example, Juanita Garcia is present in the U.S. under an F-1 immigration status with her husband and 3 year old daughter (both present on F-2 immigration status). Juanita is the only person in the family who received U.S. source income during 2008. Therefore, Juanita will file an income tax return (Forms 1040NR/1040NR-EZ) with Form 8843 attached. Juanita's husband will file Form 8843 and mail in a separate envelope; Juanita's daughter must submit Form 8843 (in a separate envelope), regardless of her age.*