

Instructions for Form 8843

for Foreign Nationals who had NO U.S. Source Income* during 2011 (or less than \$3650)

The purpose of Form 8843 is to demonstrate to the U.S. government that you are eligible for nonresident alien status for tax purposes and therefore exempt from being taxed on income you may have from outside the U.S. If you have dependent family members in F-2 or J-2 status, a Form 8843 must be completed for **each** person, even minor children. Each step for completing Form 8843 is indicated by a circled letter on the sample Form 8843 on the reverse side of this page:

Top of form: Write your **FIRST (Given) NAME**.
Write your **LAST (Family) NAME**.
Write your **Social Security Number or ITIN for your U.S. taxpayer identification number** (not Student ID), if you have one. If not, leave blank.
Write your address in your home country.
Write your address in the U.S.

- 1a. Write the **visa type** (F-1, J-1, etc.), **visa number**, and **date of issue** of the visa stamp in your passport.
Note: This visa may be expired, or your current immigration status may be different now.
- 1b. If your visa status changed in 2011, enter your **new visa status** and the **date received**; otherwise, write N/A.
2. Enter your **country of citizenship**.
- 3a. Enter the **country that issued your passport**.
- 3b. Enter your **passport number**.
- 4a. Fill in the **number of days** you were present in the U.S. during 2011, 2010, and 2009. You can estimate these amounts: for example, if you were here from August 1 through December 31, you can estimate that you were here for 150 days (5 months X 30 days/month).
- 4b. Enter the same number you entered for 2011 on Line 4b.

*****Complete Part II only if you are a researcher, professor, or teacher; then sign the form on the reverse*****

5. Write: **Indiana University Purdue University Indianapolis, Indianapolis, IN 46202, (317) 274-7000**
- 6.. Write the **name of the chairperson, address, and telephone number** of your department.
7. Enter the **type of visa** you held for each year from 2005 to 2010 that you were in the U.S. If your visa status changed during any of these years, **attach a statement** showing the new visa type and the date received.
8. If you were a researcher, professor, teacher, trainee, or student in the U.S. during *any* 2 of the years between 2005 and 2010, mark "Yes"; otherwise, mark "No." **Important:** *If you mark "Yes," make sure that all four parts of the exception discussed on p. 3 of Form 8843 (bottom of second column) apply to you. If you do not meet all four conditions listed, you should consult a tax expert, as you may be considered a U.S. resident for tax purposes.*

*****Complete Part III only if you are a student; then sign the form on the reverse*****

9. Write: **Indiana University Purdue University Indianapolis, Indianapolis, IN 46202, (317) 274-7000**
10. Write the **name of the chairperson, address, and telephone number** of your department.
11. Enter the **type of visa** you held for each year from 2005 to 2010 that you were in the U.S. If your visa status changed during any of these years, **attach a statement** showing the new visa type and the date received.
12. If you have been in the U.S. as a student, researcher, teacher, professor, and/or trainee for more than five years, mark "Yes"; otherwise, mark "No." *If you mark "Yes," you must attach a statement to establish that you do not intend to reside permanently in the U.S. (give intended date of departure and description of future plans).*
13. If you have not taken any steps to adjust your current nonimmigrant status to that of permanent resident, mark "No"; if you have, mark "Yes" and explain on the lines provided. **Important:** *If you mark "Yes" for both Lines 12 and 13, you should consult a tax expert, as you may be considered a U.S. resident for tax purposes.*

*****Ignore Parts IV and V.**

*****Don't forget to sign the form on the reverse side!*****

V. **Sign** your name and **date** the form.

Important: Make a photocopy of Form 8843 for your permanent records and mail the original no later than April 17, 2012 to Internal Revenue Service Center, Austin, TX 73301-0215.**

*Bank interest for nonresidents for tax purposes is **not** considered "U.S. source income"

Nonresident aliens with U.S. source income must file Form 8843 **along with Form 1040NR or 1040NR-EZ no later than April 17, 2012.

This informational handout was adapted from a procedural guide written by Indiana University International Center VITA staff members.