



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).

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 2022**. Form 8843 must be filed if an individual is:

- ✓ present in the U.S. during 2022;
- ✓ a Nonresident Alien; and
- ✓ present in the U.S. for at least one day as 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 his or her age and even if he or she is not required to file a U.S. income tax return (Form 1040-NR).

Is a Social Security Number ("SSN") or Individual Taxpayer Identification Number ("ITIN") required to file ONLY Form 8843? If you already have an SSN or ITIN, the number must be included on Form 8843. However, if you do not have an SSN or ITIN, you do not need to apply for one if you have no U.S.-source income and only need to file Form 8843.

How do I submit Form 8843? Form 8843 is typically attached to an income tax return. If, however, you have NO income and are ONLY filing Form 8843, you must print, sign and mail it by **June 15, 2023** to:

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

(there is no street address needed)

Note: EACH individual who has NO income and files ONLY a Form 8843 **MUST** send the form in a separate envelope. Do not include more than one Form 8843 per envelope.

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 the tax year. Therefore, Juanita will file an income tax return (Form 1040-NR) with Form 8843 attached. Juanita's husband will file Form 8843 and mail in a separate envelope. Juanita must complete a Form 8843 for her daughter and must submit her daughter's Form 8843 in a separate envelope.

We hope you find GTP simple to use and easy to understand!