Red Rocks Community College

Tax Year 2021 Guide for F1 students

What is Form 8843?
Form 8843 is a "Statement for Exempt Individuals and Individuals with a Medical Condition." It is not a U.S. Income Tax return. It is an informational statement required by the U.S. Internal Revenue Service (IRS) for nonresidents for tax purposes (including spouses or dependents of nonresidents).

Who must file Form 8843?
All international students and their dependents including spouses and children present in the U.S. under F-1, F-2, J-1, or J-2 nonimmigrant status regardless of an individual's age, who are nonresidents for tax purposes, must file Form 8843. Nonresidents for tax purposes must file this form with the IRS even if they received No income in 2021.

What is Non-Resident for Tax Purposes?
In general, students in F or J status are considered nonresident aliens for tax purposes for the first five calendar years of their stay in the U.S. Please note that is a general guideline only. If you want to accurately determine your tax residency status, please see the "Resources to Determine Your Tax Filing Status" section below.

Tax residency status can be reclassified after a period of time. It's important to know your tax filing status so you can complete the correct tax forms.

Most F and J students are nonresident aliens for tax purposes; however, a few are considered "residents" or "resident aliens." Please note that "resident for tax purposes" is only a tax filing status. It does not mean that you are a resident by other definitions such as for immigration purposes (U.S permanent resident or green card holder) or for purposes of in-state tuition classification.

Here is the IRS link for determining resident for tax purposes:
https://www.irs.gov/individuals/international-taxpayers/exempt-individual-who-is-a-student
https://www.irs.gov/individuals/international-taxpayers/tax-residency-status-examples

Certain tax programs such as Glacier Tax and Sprintax include residency for tax purposes in their services.

Do I Need a Social Security Number or Individual Taxpayer Identification Number to File Form 8843?
No. If you have not worked or earned income in the United States (required to file Form 1040NR or 1040NREZ) you do not need an SSN or ITIN to file form 8843. If you do have either of these numbers, enter it on your Form 8843.

If you are from Canada, Korea, Mexico, or India and have tax residency in these countries- you are eligible to claim dependents as exemptions on a U.S. income tax return. In this case, your dependents must have an SSN or ITIN.

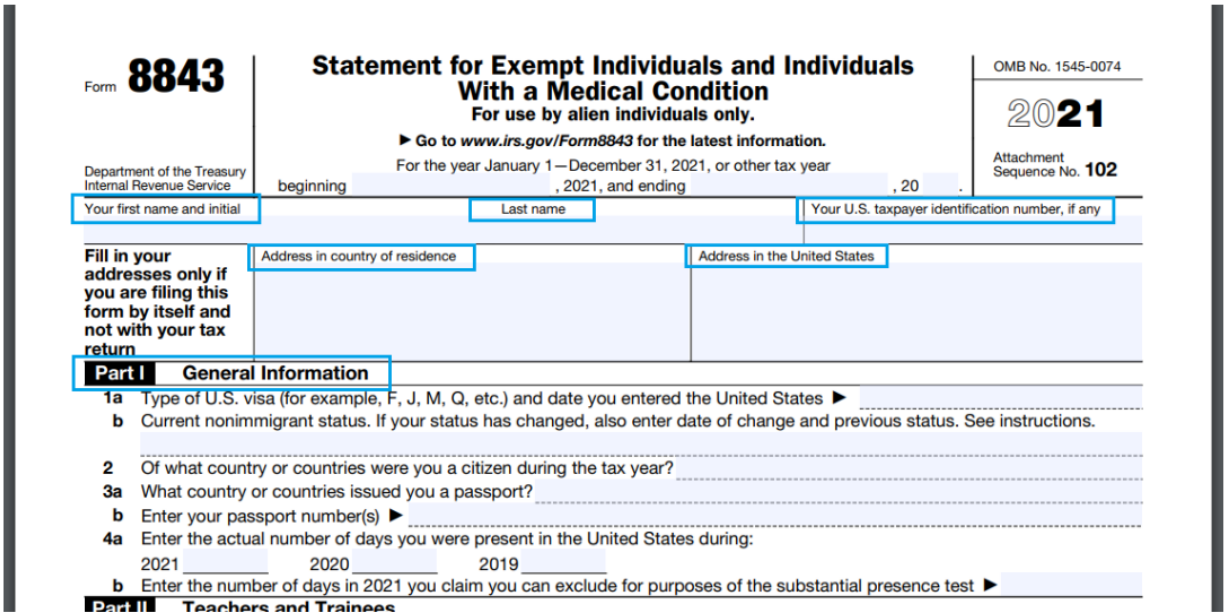
When is the filing deadline?

You must file Form 8843 by June 15, 2022.

How do I complete Form 8843?

Here is a general guide to assist you in filing the Form 8843. Instructions can also be found on pages 3 and 4 of the Form 8843 and in the IRS guide:
https://apps.irs.gov/app/vita/content/0607/0607_02_005.jsp

Part 1:



Form **8843**

Department of the Treasury
Internal Revenue Service

Statement for Exempt Individuals and Individuals With a Medical Condition
For use by alien individuals only.
▶ Go to *www.irs.gov/Form8843* for the latest information.
For the year January 1—December 31, 2021, or other tax year beginning , 2021, and ending , 20 .

OMB No. 1545-0074
2021
Attachment Sequence No. 102

Your first name and initial | Last name | Your U.S. taxpayer identification number, if any

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence | Address in the United States

Part I General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶
b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.
2 Of what country or countries were you a citizen during the tax year?
3a What country or countries issued you a passport?
b Enter your passport number(s) ▶
4a Enter the actual number of days you were present in the United States during:
2021 2020 2019
b Enter the number of days in 2021 you claim you can exclude for purposes of the substantial presence test ▶

Part II Teachers and Trainees

- Write/ type your first and last name, US taxpayer identification number (ITIN or SSN) if you have one, foreign and local US address.

1a. Enter the type of visa (F1 or whatever visa was used if you have had a change of status) and date you entered the U.S. (your I-94 will also show the date that you entered the U.S.)

1b. This should be the same as above in most cases. If your immigration status changed while you were in the US, enter the new status, the date our changed status, and your previous status.

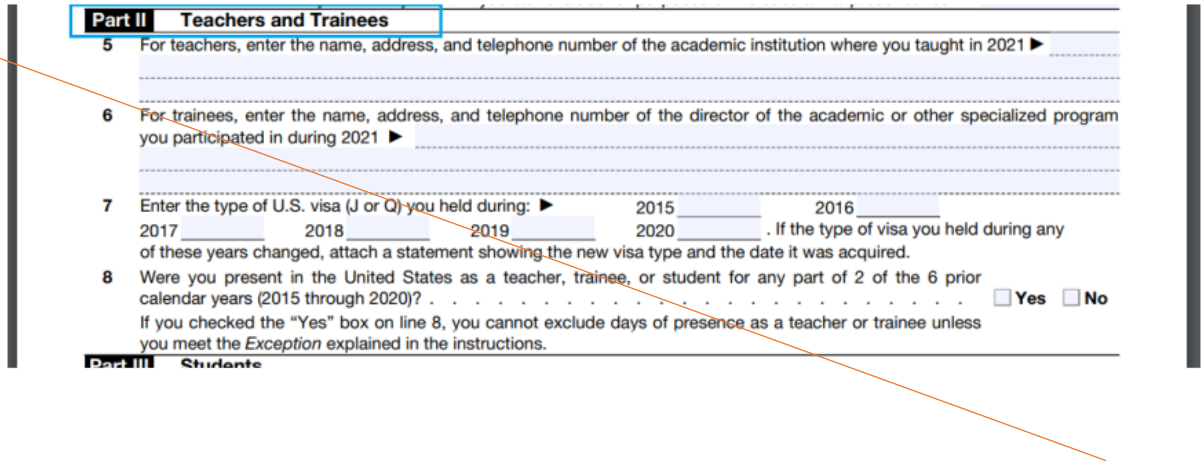
2. Enter country of citizenship. (this should match your passport and I-20.)

3a. Enter country or countries that issued your passport(s) and passport number(s) in 3b.

4a. Enter days you were present in the US during each tax year. If you were not present in that year, write "0".

4b. Enter the same number you entered in part 4a for 2021.

Part 2:
Do not enter anything.
Part Two, teachers and trainees.



Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2021 ▶

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2021 ▶

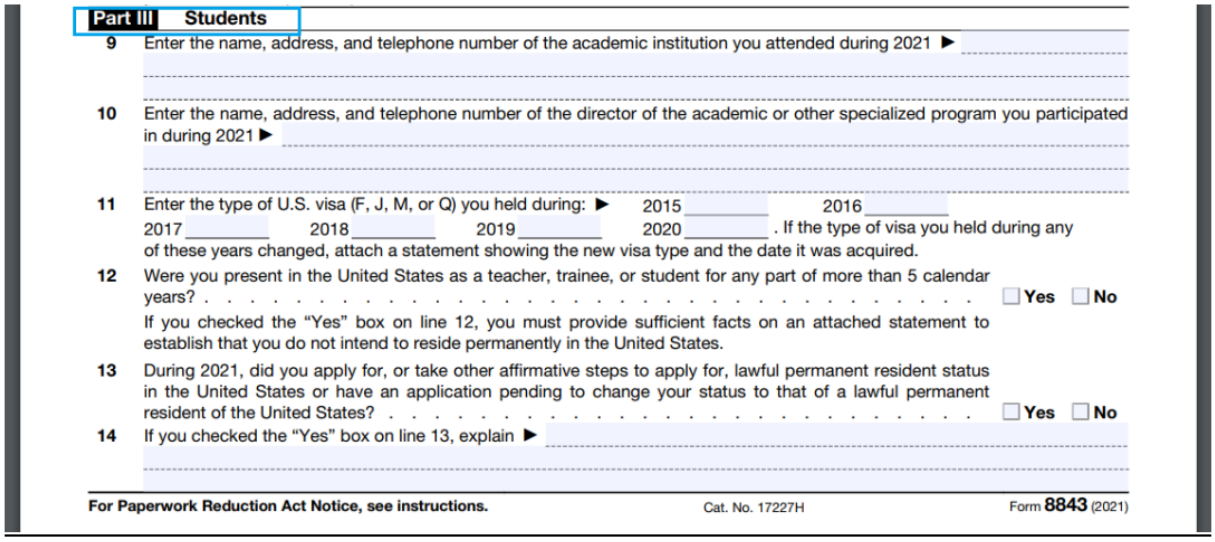
7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2015 _____ 2016 _____ 2017 _____ 2018 _____ 2019 _____ 2020 _____ . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2015 through 2020)? . . . . . ☐ Yes ☐ No

If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

Part III Students

Part 3:
This part must be completed if you are an F1 student.



Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2021 ▶

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2021 ▶

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2015 _____ 2016 _____ 2017 _____ 2018 _____ 2019 _____ 2020 _____ . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? . . . . . ☐ Yes ☐ No

If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

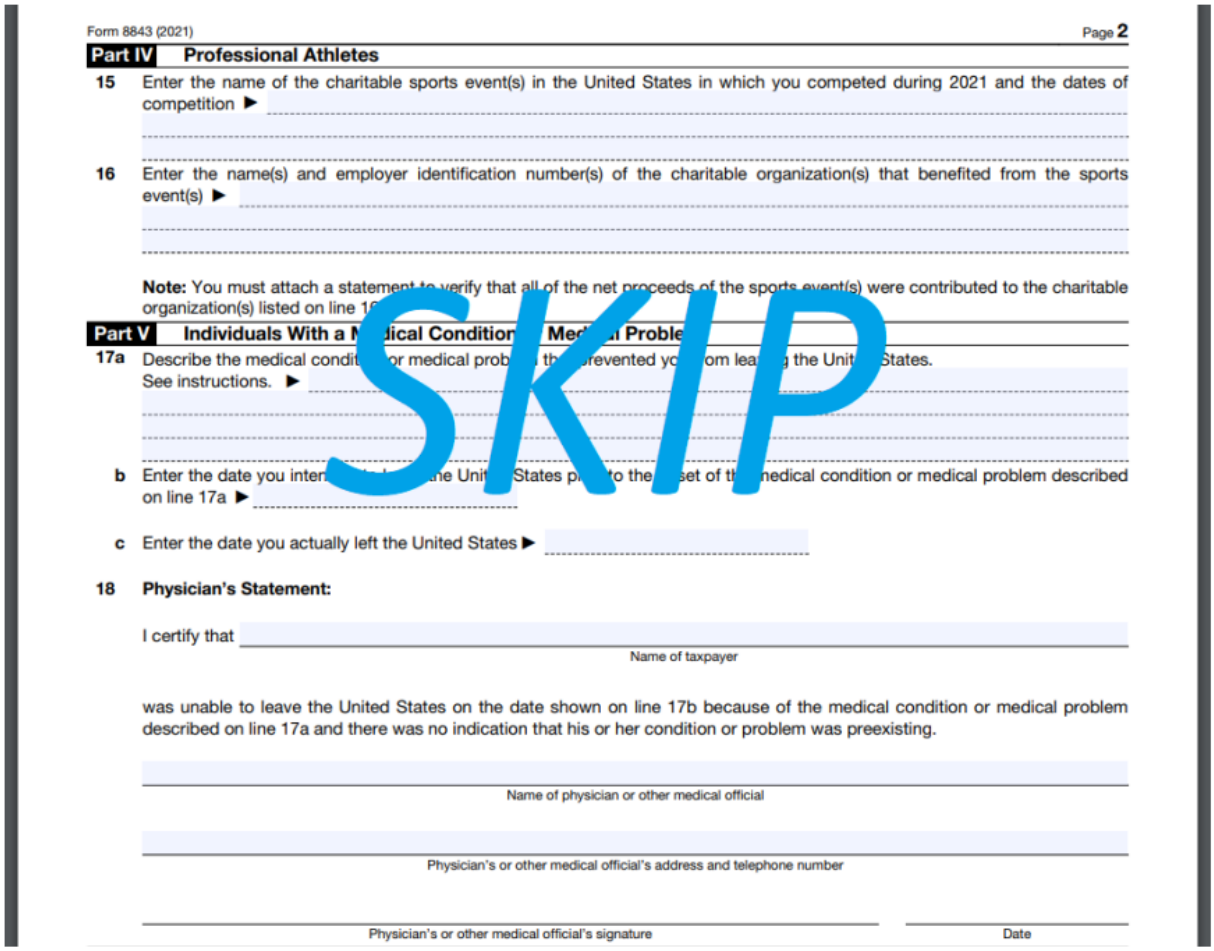
13 During 2021, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? . . . . . ☐ Yes ☐ No

14 If you checked the "Yes" box on line 13, explain ▶

For Paperwork Reduction Act Notice, see instructions. Cat. No. 17227H Form **8843** (2021)

9. Enter Red Rocks Community College 13300 W 6th Avenue, Lakewood, CO 80228-1255, 303-914-6416
10. Linda Yazdani, 13300 W 6th Avenue, Lakewood, CO 80228-1255, 303-914-6416
11. Indicate if your held F1 visa status (or other status) in the appropriate box.
12. If you have entered information in 5 or more boxes in question 11, your will select "yes", otherwise, select "no"
13. Enter "yes" or "no" as appropriate
14. If you selected "yes", provide an explanation.

Part 4: Skip this. Do not enter anything.



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Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2021 and the dates of competition ▶

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 1

Part V Individuals With a M ical Condition Medi l Proble

17a Describe the medical condit or medical prob th revented yo om lea the Unit States. See instructions. ▶

b Enter the date you inter he Uni States pl to the set of th edical condition or medical problem described on line 17a ▶

c Enter the date you actually left the United States ▶

18 **Physician's Statement:**

I certify that _____
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

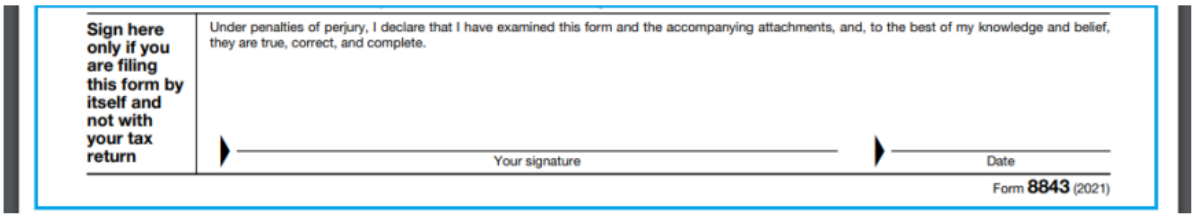
_____
Name of physician or other medical official

_____
Physician's or other medical official's address and telephone number

_____ _____
Physician's or other medical official's signature Date

SKIP

Signature Part: Be sure to sign and date the form. If your dependent child has to file a Form 8843, but can't sign the form, the child's parent, guardian, or another legally responsible person must sign the child's name, followed by the words "By (your signature), parent for minor child."



Sign here only if you are filing this form by itself and not with your tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

▶ _____ ▶ _____
Your signature Date

Form **8843** (2021)

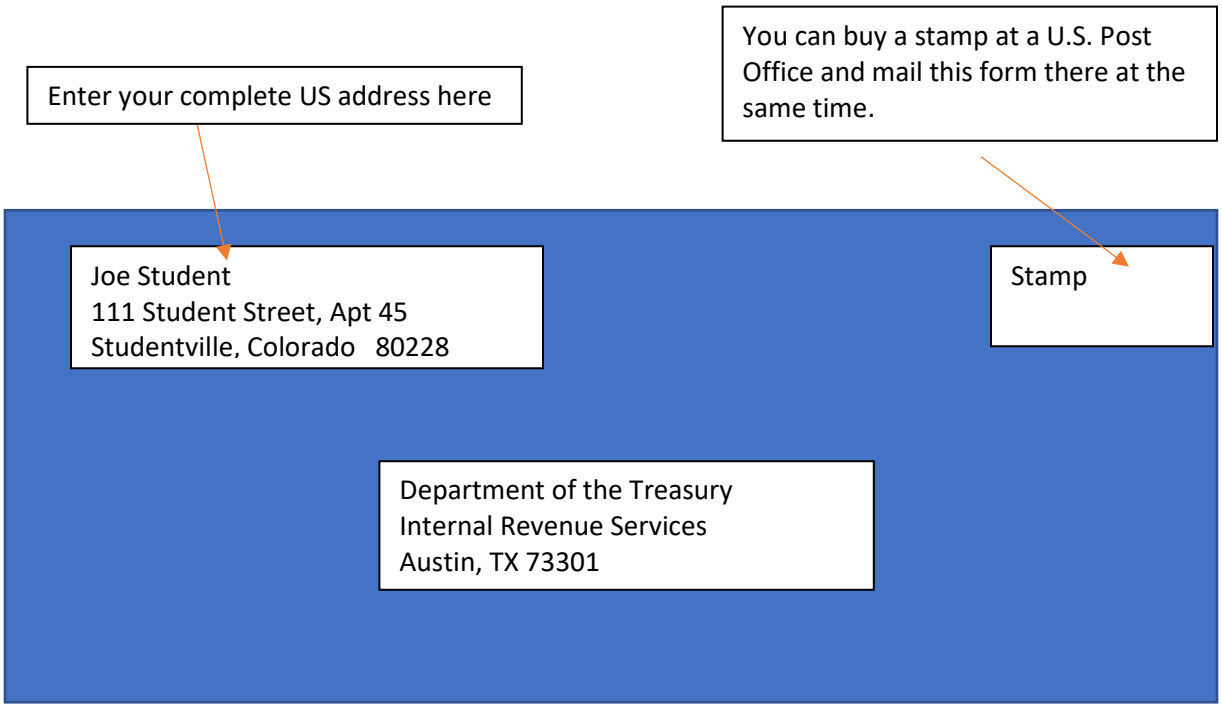
Where do I file Form 8843?

If the 8843 is the only form that you need to file, send the completed form to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301

If you have worked and you must also file Form 1040-NR or from 1040-NR -EZ, attach form 8843 to it. Mail your tax return, by the due date, to the address shown in your tax return instructions.

What if I forgot to file my Form 8843 in a previous year?

Complying with U.S. tax law is part of maintaining your immigration status. You should file the previous year's Form 8843 as soon as possible.

How to Address an Envelope: