

**TAX FILING REQUIREMENTS FOR PERSONS WITH J OR F  
STATUS WITH NO U.S. INCOME IN 2016**

**Tax Nonresidents only**

- 1. Determine if you were a Nonresident for tax purposes in 2016. [If you have F or J student status which you first obtained in 2012 or later, and you never had F or J status before 2012, then you were probably a Tax Nonresident for 2016. If you are a J-1 scholar who first entered the U.S. in 2015 or 2016, then you were probably a Tax Nonresident in 2016. ]**
- 2. If you were a Nonresident in 2016, get IRS Form 8843 for 2016 from the IRS Website at [www.irs.gov](http://www.irs.gov).**
- 3. Complete the front of Form 8843 and sign the back of the form. If you want, you can attach a statement that you had no U.S. income in 2016 (not required). If you have a Social Security Number or ITIN, enter this under “Your U.S. Taxpayer Identification Number”. If you have no number, leave it blank.**
- 4. COPY the completed form for your records!**
- 5. Before (or on) June 15, 2017 mail form to:**

**Internal Revenue Service Center  
Austin, TX 73301-0215, USA**

NOTE: If you had any U.S. income (other than bank interest) in 2016, then you may need to file a full tax return, even if you were covered by a tax treaty. (If your only income was salary which totaled less than (or equal to) \$4050 in 2016, then you are not required to file a full Tax Return, but you must still file the 8843). For more information about those forms, see other tax information on the Center for International Education website, and/or use the GLACIER TAX PREP (GTP) Software. You may also use the GTP Program to complete Form 8843 if you wish.