

TAX FILING INFORMATION FOR F-1 INTERNATIONAL STUDENTS

YEAR 2020

All F-1 students need to file [Form 8843](#) each year with the Internal Revenue Service (IRS), even if you earned no income. It is your individual responsibility to understand and meet your tax obligations. Generally, tax returns are due **April 15** for the previous year.

If you earned income, you will also need to submit other forms, see below for what is considered income.

◇ **Which form(s) do I need to file?**

Please note - For Tax Year 2020 and later, **you will no longer use Form 1040-NR-EZ**, but instead use the [Form 1040-NR](#).

Your individual situation determines which form(s) to file. All forms include instructions.

F-1 student AND NO U.S. source income (even if you received no income, you must complete this form)

- [Form 8843](#). This 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).

F-1 student AND you received income* last year (see types of income below)

- [Form 8843](#)
AND
- [Form 1040-NR](#) (You must determine which of these forms better fits your tax situation, more information below)

***Types of income**

- on-campus employment
- scholarships (applied to housing and meal expenses)
- graduate assistantships (applied to housing and meal expenses)
- practical and academic training (OPT)
- and any compensation received for labor.

◇ **What is the Form 1040 NR?** It is a form to declare your income to the U.S. government.

- [Form 1040-NR](#) accommodates all types of income. You may need to file **Form 1040-NR** if you:
 - Were a nonresident alien engaged in a trade or business in the United States.
 - Represented a deceased person who would have had to file Form 1040-NR.
 - Represented an estate or trust that had to file Form 1040-NR.

◇ **How do I submit forms?**

- If you are required to file an income tax return [Form 1040-NR](#), 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**

*These forms are due by **April 15**. Please note that each individual who files [Form 8843](#) must send the form separately from any other form or anyone else's forms.*

→→→→→ NOTE: ITIN and Social Security Number ←←←←←

Do I Need a Social Security Number or Individual Taxpayer Identification Number (ITIN) to File Form 8843?

Generally, no. If you are an F-1 student that has not had income and does not need to fill out form ([Form 1040-NR](#)), **you do not need** to apply for a Social Security number (SSN) or an Individual Taxpayer Identification Number (ITIN). **However**, if at some point an SSN/ITIN has been assigned, the number must be included on [Form 8843](#).