

## When and Where To File

If you are filing a 1040-NR, attach Form 8843 to it. Mail your tax return by the due date (April 18, 2022) to the address shown in your tax return instructions.

If you DO NOT have to file a 2021 tax return, mail Form 8843 by the due date of (June 15, 2022) to:

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