

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER NI-058-07-13	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 6/2/07	
2 MAJOR SUBDIVISION Internal Revenue Service (IRS)		NOTIFICATION TO AGENCY	
3 MINOR SUBDIVISION Wage and Investment		In accordance with the provisions of 44 U S C 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett, IRS Records Officer Phillip Parisi, Tax Forms and Publications		5 TELEPHONE (202) 283-9359 (202) 622-3297	DATE 6/16/07 ARCHIVIST OF THE UNITED STATES <i>[Signature]</i>
5 AGENCY CERTIFICATION I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached <u>1</u> page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, <input checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested			
DATE June 25, 2007	SIGNATURE OF AGENCY REPRESENTATIVE <i>[Signature]</i> IRS Records Officer Daniel W Bennett		TITLE IRS Records Officer National Office, OS A RE SC Washington, DC 20224
7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<p>Update to IRM 1.15.29 for Service Center Operations, Item 119 and Item 121</p> <p>Internal Revenue Form 8840: <i>Closer Connection Exception Statement for Aliens</i></p> <p>(Add Form 8840 to Alphabetical Listing, Numerical Cross-Index, and Forms Listing at end of Schedule)</p> <p>Internal Revenue Form 8843: <i>Statement for Exempt Individuals and Individuals with a Medical Condition</i></p> <p>(Add Form 8843 to Alphabetical Listing, Numerical Cross-Index, and Forms Listing at end of Schedule)</p> <p>Records Control Schedule 29 for Service Center Operations.</p> <p>The records covered by this schedule are received in Submissions Processing Campuses, Wage and Investment</p> <p><u>Form 8840 Closer Connection Exception Statement for Aliens</u></p> <p><u>Form 8843 Statement for Exempt Individuals and Individuals with a Medical Condition</u></p> <p>(See attached)</p> <p><i>SA 11/13/07 copies sent to Agy, Nwanwu, NR</i></p>		

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JOB NUMBER

Background:

IRM 30.15.128 Statements Required Under Treas. Reg Section 301.7701(b) - Forms 8840/8843 (01-01-2007)

Any line marked with a # is for Official Use Only

(1) Treas. Reg section 301.7701(b) requires nonresident aliens claiming a closer connection exception to the substantial presence test to file Form 8840 Closer Connection Exception Statement for Aliens, or a statement with IRS

(2) Generally, these filers are referred to as "snowbirds," that is, foreigners who live in the warmer states such as Florida, Arizona, California, etc during the winter months and who then return to their own countries for the balance of the year.

(3) Aliens are not eligible for the closer connection exception if:
They were present in the United States 183 days or more in the calendar year, or
They are a lawful permanent resident of the United States (i.e. green card holder)

Exception: Alien students who **will** be in the United States over 183 days

(4) Students, teachers, researchers and visitors who are in the United States with a category "F," "J," "M," or "Q" type visa are required by Treasury. Regulation section 301.7701(b) to disclose certain information regarding their status in the United States. They are also required to a. File a tax return each year, and b Attach the Form 8843 Statement for Exempt Individuals and Individual With a Medical Condition, to their return

(5) Taxpayers are instructed to attach the Form 8840/8843 to their Form 1040NR/1040NR-EZ if they are filing a return for the tax year in question.

(6) Loose Forms 8840/8843 received in the International Departments need to be researched on IDRS and attached to the latest tax return on file or push coded (TC 930) to the return being processed. If there is no return on file or no indication that one has been received and is being processed, route Forms 8840/8843 to the Austin Submission Processing Center

Description:

Form 8840 Closer Connection Exception Statement for Aliens
Used to claim the closer connection to a foreign country(ies) exception to the substantial presence test. This information is authorized by Regulation 301.7701(b)-2. The form is designed as an attachment to Form 1040NR or Form 1040NR-EZ; however, it is filed separately if no return is required.

Disposition:

(a) Associated with an Income Tax Return

DESTROY with associated Income Tax Return 6 years after year of processing

RCS 29
Item 119

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JOB NUMBER

RCS 29
Item 121

(b) Unassociated with an Income Tax Return

RETIRE to the Records Center when no longer needed for current business. **DESTROY** 6 years after end of processing year.

Description:

Form 8843 Statement for Exempt Individuals and Individuals with a Medical Condition Used to claim an exemption to the substantial presence test on the basis of medical condition or other exception. This information is authorized by Regulation 301.7701(b)-3. The form is designed as an attachment to Form 1040NR or Form 1040NR-EZ; however, it is filed separately if no return is required.

Disposition:

(b) Associated with an Income Tax Return

DESTROY with associated Income Tax Return 6 years after year of processing.

(b) Unassociated with an Income Tax Return

RETIRE to the Records Center when no longer needed for current business. **DESTROY** 6 years after end of processing year.