

## **Instructions for Completing Form 8233 for Students or**

**Teacher/Researcher** - Exemption from Withholding on Compensation for Students or Teacher/Researcher services of a Nonresident Alien Individual

**YEAR:** Enter the year to which the form applies. Must fill out a new form for each year you want to use a tax treaty benefit.

### **Part 1. Identification of Beneficial Owner**

**Line 1. NAME OF BENEFICIAL OWNER:** Enter name as follows: Last, First, Middle.

**Line 2. U.S. Taxpayer Identifying Number:** Enter Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). Please note that you are *required* to furnish a U.S. taxpayer identification number on the Form 8233. (If you have applied for, or will apply for, an ITIN through the payroll office leave blank)

**Line 3. FOREIGN TAX IDENTIFYING NUMBER:** Enter foreign taxpayer identification number, if any. For example, if you are a resident of Canada, enter your Social Insurance Number.

**Line 4. PERMANENT RESIDENCE ADDRESS:** Enter your permanent foreign residence address in the country where you claim to be a resident for tax purposes.

**Line 5. ADDRESS IN THE U.S.** Enter the U.S. mailing address. (If you live in the U.S.); otherwise, enter mailing address only if different than the permanent residence address.

**Line 6. U. S. VISA TYPE:** Enter the U.S. visa type or status. For example, J-1, B-1 or WB etc... Please note that individuals on tourist visas such as B-2 or WT status are not eligible for the tax treaty. If you are on a visa waiver, please put that here. **DO NOT LEAVE BLANK.**

**Line 7a. COUNTRY ISSUING PASSPORT:** Enter name of country issuing the passport.

**Line 7b. PASSPORT NUMBER:** Enter passport number. The number is generally found on the "picture" page of the passport.

**Line 8. DATE OF ENTRY INTO THE U.S.:** Enter date of entry that pertains to your current nonimmigrant status. For example, enter the date of arrival shown on your current Immigration and Naturalization Service (INS) Form I-94, Arrival-Departure Record. Please note that if you are claiming a tax treaty benefit that is determined by more than one date of arrival, the earlier date of arrival should be entered. Certain tax treaty articles take into consideration the time spent in the U.S. as a student. The IRS Instructions for Form 8233 contain for additional information regarding the entry date.

**Line 9a. CURRENT NONIMMIGRANT STATUS:** Enter your current nonimmigrant status. This information can be generally found on Form I-94. Example J-1, B-1, WB etc.

**Line 9b. DATE YOUR CURRENT NONIMMIGRANT STATUS EXPIRES:** Enter the date your current nonimmigrant status expires. For J1's this will be on the DS-2019 for most others this will be on the I-94. **Please send a copy of the DS-2019 or I-20, whichever applies, with this form.**

**Line 10. CHECK BOX:** Put checkmark in this box

## **Part II. Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount**

### **Line 11. COMPENSATION FOR INDEPENDENT (AND CERTAIN DEPENDENT) PERSONAL SERVICES:**

- a) Description of personal services you are providing: For example, “part-time library assistant,” “part-time restaurant worker,” or “teaching one chemistry course per semester to undergraduate students.”
  
- b) Total compensation you expect to be paid in the current calendar year: For example, “\$5,000.00.” Enter an estimate if you do not know the exact amount.

### **Line 12. If compensation is exempt from withholding based on a tax treaty benefit, provide:**

- a. **TAX TREATY AND TREATY ARTICLE:** Enter the specific tax treaty country and treaty article number on which you are basing your claim for exemption from withholding tax. For example, **U.S./United Kingdom tax treaty, article 14**. (Look for the correct article for the country of residence on the payroll website at [www.payroll.umich.edu](http://www.payroll.umich.edu). Look under Treaty information and for Independent Contractor)
  
- b. **TOTAL COMPENSATION LISTED ON LINE 11B ABOVE THAT IS EXEMPT FROM TAX UNDER THIS TREATY:** Leave blank
  
- c. **COUNTRY OF PERMANENT RESIDENCE:** Enter the country of permanent residence. Please note that generally, you may claim a withholding exemption based on a U.S. tax treaty with the country in which you claim permanent residence. The country of permanence residence may not be the same as your

country of citizenship. For example, if you are a citizen of Pakistan but are a resident of England then you may not claim a withholding exemption based on the U.S./Pakistan tax treaty. Your withholding exemption will be based on the U.S./United Kingdom tax treaty.

**Line 13 a through c:** This section does not apply to services provided by Student or Teacher/Researcher. However, if individual is also receiving Scholarship/Fellowship payment as well as compensation, complete the W8-BEN form.

- a. **AMOUNT:** Put in amount of scholarship or fellowship.
- b. **TAX TREATY AND TREATY ARTICLE:** Put in treaty and article number. NOTE: This may be a different article number than the one listed on Line 12 a. For example, **U.S./Belgium tax treaty for fellowship, article 21(I)**.
  
- c. **TOTAL INCOME LISTED ON LINE 13A THAT IS EXEMPT FROM TAX UNDER THIS TREATY:** Enter the amount of compensation exempt from tax under the tax treaty. This should not exceed limit for the country of residence.

**Line 14. SUFFICIENT FACTS TO JUSTIFY THE EXEMPTION FROM WITHHOLDING CLAIMED ON LINE 12 AND/OR LINE 13:** Generally, this line can be left blank. However, individuals can describe why the withholding exemption is applicable or to enter additional information regarding their date of entrance in the U.S.

**Line 15. PERSONAL EXEMPTIONS:** Leave blank

**Line 16. DAYS OF PRESENCE:** Leave blank

**Line 17. DAILY PERSONAL EXEMPTION:** Leave blank

**Line 18. TOTAL PERSON EXEMPTION AMOUNT CLAIMED:** Leave blank

### **Part III. Certification**

The individual must sign and date the form.

### **Part IV. Withholding Agent Acceptance and Certification**

This should be blank when sent to payroll office.

NOTE: Please complete attachment for Student or Teacher/Researcher. Attachments are listed by country of residence.

TREATY AMOUNTS AND ARTICLE NUMBERS ARE AVAILABLE ON THE PAYROLL WEBSITE AT [www.payroll.umich.edu](http://www.payroll.umich.edu).