

How to Complete Form 8233

Calendar Year: Enter the tax year for which the form applies.

Part I:

Line 1 Name: Enter name.

Line 2 Taxpayer Identification Number: Enter social security number or individual taxpayer identification number. Do not enter a number assigned by the Canadian government.

Line 3 Foreign tax identifying number: If your country of residence for tax purposes has issued you a tax identifying number, enter it here. Otherwise, leave it blank.

Line 4 Permanent residence: Enter permanent address in home country.

Line 5 U.S. Address: U.S. Address

Line 6 U.S. Visa Type: Enter U.S. visa type.

Line 7a Country Issuing Passport: Enter country issuing passport

Line 7b Passport number: Enter passport number. The passport number is generally found on the "picture" page of the individual's passport.

Line 8 Date of Entry into the U.S.: Enter the date of the arrival shown on your current immigration form I-94, Arrival-Departure Record.

Line 9a Current nonimmigrant status: Enter current nonimmigrant status shown on your current immigration form I-94.

Line 9b Date your current nonimmigrant status expires: Enter the date of the expiration shown on your current immigration form I-94. Enter D/S if the date of expiration is based on "duration of status".

Line 10 Check box: Place in "X" in the box if you are a foreign student, trainee, professor/teacher, or researcher. When this box is checked, please attach the required additional statement. See Section 7 of this handbook.

Part II:

Line 11a Compensation: Describe the services provided. The description may be general in nature, for example, "student worker".

Line 11b Total Compensation Paid: Enter the approximate total dollar amount expected to be paid for these services during this calendar year.

Line 12a Tax Treaty and Treaty Article: Indicate the income tax treaty and article number under

which the exemption from federal tax withholding is claimed, for example, an individual from France who is claiming an exemption for student work would write "U.S. - France income tax treaty, Article 21(1)."

Line 12b Tax Treaty Exemption Amount: Enter the approximate dollar amount of line 11b that will be claimed as an exemption under the tax treaty. If all income received is exempt, write "ALL".

Line 12c Country of Residence: Enter the country of permanent residence for tax purposes.

Line 13a Amount \$: This section is for noncompensatory scholarship or fellowship income and does not apply.

Line 13b Tax Treaty and Treaty Article on which you base exemption from withholding: This section is for noncompensatory scholarship or fellowship income and does not apply.

Line 13c Total income listed on line 13a above that is exempt from tax under this treaty \$: This section is for noncompensatory scholarship or fellowship income and does not apply.

Line 14 Additional Facts: Generally, leave blank. If the employee is a dual resident or his passport was issued by a country other than that for which he claims an income tax treaty exemption, he or she should describe why the exemption is applicable.

Line 15 Personal Exemptions: This section is for independent personal services and does not apply.

Line 16 Days of Service: This section is for independent personal services and does not apply.

Line 17 Daily personal exemption amount claimed: This section is for independent personal services and does not apply.

Line 18 Total personal exemption amount claimed: This section is for independent personal services and does not apply.

Part III:

Certification: The student must review the form for completeness and accuracy. The employee must sign & date the form.

Part IV:

Withholding Agent Certification: Payroll Services will review the form for completeness, accuracy and eligibility for the exemption, fill in your institution name and address, Rutgers, the State University # 22-6001086, telephone number, sign, date and mail the form to:

Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0725

Or FAX to: 1-267-941-1365 (note: a single transmission should not exceed 15 pages)

Give one copy of the completed Form 8233 and tax treaty statement to the employee, keep one for our records.

Each copy of Form 8233 must include all attachments.