

FORM 8233 AND ATTACHMENT TO FORM 8233 (11/99) - (SAMPLE FORMS)

These forms are to be completed only if the individual's country has a tax treaty with the United States and only if the individual qualifies for tax treaty benefits. The following is a list of the countries who currently have tax treaties for Visiting Teachers/Researchers (* indicates a country also having tax treaties for students):

Belgium*	Czech Republic*	Iceland*	Korea*	Portugal*
Peoples Republic of China*	Denmark	India	Luxembourg	Romania*
Commonwealth of Independent States:	Egypt*	Indonesia*	Netherlands*	Slovak Republic*
Armenia	Kazakhstan	France*	Norway*	Thailand*
Azerbaijan	Kyrgyzstan	Federal Republic of Germany*	Pakistan*	Trinidad & Tobago*
Belarus	Moldova	Greece	Philippines*	United Kingdom
Georgia	Tajikistan	Hungary	Poland*	

Other Countries with student treaties only: Cyrus, Morocco, Spain, Tunisia

The Attachment to Form 8233 must always accompany Form 8233. Do not submit one without the other.

Note: If the individual is eligible for tax treaty benefits, Forms W-4 and L-4 (found in Folder #1 of the employment packet) must always be completed as indicated on the attached instructions and must always accompany Form 8233 and Attachment to Form 8233.

Instructions for completing Form 8233 and the Attachment to Form 8233 are indicated on each copy of the form below:

Form 8233 (Rev. October 1999)	Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual	OMB No. 1545-0788
Department of the Treasury Internal Revenue Service		
See separate instructions.		
This exemption is applicable for compensation for calendar year 19... or other tax year beginning... 19... and ending... 19...		
Part I Nonresident Alien Individual Identification (See Specific Instructions)		
Name <u>EMPLOYEE NAME</u>		Taxpayer identification number <u>U.S. SOCIAL SECURITY #</u>
U.S. address (number and street) (include apt. or suite no. or P.O. box) <u>U.S. ADDRESS</u>		United States visa type and number <u>VISA #</u>
City, state, and ZIP code <u>U.S. ADDRESS</u>		
Citizens of Canada or Mexico complete either line 1a and 1b or line 2 below; all other filers complete lines 1a, 1b, and 2.		
1a Country issuing passport <u>COUNTRY</u>	2 Permanent foreign address <u>HOME COUNTRY ADDRESS</u>	
b Passport number <u>#</u>		
3 Compensation is for services performed by me as a: (CHECK ONE BLOCK ONLY)		
<input type="checkbox"/> Self-employed person (independent personal services) <input type="checkbox"/> Foreign student <input type="checkbox"/> Foreign professor/teacher		
<input checked="" type="checkbox"/> Foreign researcher <input type="checkbox"/> Business/vocational trainee		
Caution: if you are a foreign student, foreign professor/teacher, or foreign researcher, see the line 3 instructions for the required additional statement you must attach.		
4 Compensation for independent (and certain dependent) personal services:		
a Description of personal services you are providing: <u>ENTER POSITION TITLE + DEPARTMENT</u> <u>EXAMPLES: RESEARCH ASSOCIATE, DEPT. OF AGRONOMY</u>		
b Total compensation you expect to be paid for these services in this calendar or tax year \$ <u>ENTER ESTIMATED EARNINGS FOR QUARTER CALENDAR YEAR</u>		
5 If compensation is exempt from withholding because of a U.S. tax treaty, provide:		
a Tax treaty and treaty article under which you are claiming exemption from withholding: <u>ENTER COUNTRY AND ARTICLE # (FOR ARTICLE #, SEE ATTACHMENT TO FORM 8233)</u>		
b Total compensation listed in 4b above that is exempt from tax under this treaty \$ <u>ENTER AMOUNT EXEMPT FROM TAXES</u>		
c Country of permanent residence <u>ENTER COUNTRY</u>		
6 Additional facts to justify the exemption from withholding:		
7 Number of personal exemptions claimed: <u>1</u>		
B How many days will you perform services in the United States during this tax year? <u>ENTER # OF DAYS EXPECTED TO BE IN U.S. DURING THE QUARTER CALENDAR YEAR</u>		
Under penalties of perjury, I declare that I have examined this form and any accompanying statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I also declare, under penalties of perjury, that I am not a citizen or resident of the United States.		
Signature of nonresident alien individual: <u>SIGN HERE</u>		Date: <u>ENTER DATE</u>
Part II Withholding Agent Certification		
Name:		Employer identification number:
Address (number and street) (include apt. or suite no. or P.O. box, if applicable):		
City, state, and ZIP code:		Telephone number:
Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual's compensation is not entitled to the exemption or that the eligibility of the nonresident alien's compensation for the exemption cannot be readily determined.		
Signature of withholding agent:		Date:

Attachment to Form 8233 - Foreign Teachers/Researchers

PEOPLES REPUBLIC OF CHINA

MAKE SURE THIS IS THE CORRECT FORM FOR YOUR COUNTRY.

TT CODE 02518 Article 19 → THIS # MUST BE LISTED ON FORM 8233, LINE 5A.

- I was a resident of P.R. OF CHINA on the date of my arrival in the United States. I am not a United States citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
- I am visiting the United States for the purpose of teaching, giving lectures, or conducting research at Louisiana State University, which is a recognized educational institution or scientific research institution. I will receive compensation for my teaching, lecturing, or research activities.
- The teaching, lecturing, or research compensation received during the entire taxable year (or during the period from ENTER DATE OF ENTER DAYS OF EMPLOYMENT FOR QUARTER YEAR) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and P.R. OF CHINA. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, lecturer, researcher, or student before the date of my arrival in the United States.
- Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.
- I arrived in the United States on LAST ARRIVAL [insert the date of the alien's last arrival in the United States before beginning his teaching, lecturing, or research activities]. The treaty exemption is available only for compensation received during a maximum aggregate period of three years. No exemption may be claimed for compensation received for teaching, lecturing, or research performed before January 1, 1987.

SIGN HERE
 Signature

ENTER DATE
 Date

PRINT NAME HERE
 Printed Name

ENTER S.S.#
 Social Security No.

Rev. Proc. 87-9, Sec. 5, 1/87

Submitted to: Louisiana State University and A&M College
 Office of Accounting Services
 Baton Rouge, LA 70803
 (504) 388-1111

C/PAY/Empr.PAY, p 48
 updated 11/99

W-4 and L-4 FORMS

(1/13/06)

Non-resident aliens must complete their Forms W-4 and L-4 (located in Folder #1 of the Employment Packet) as indicated below:

Exceptions:

- **W-4 only:** Residents of Canada, Republic of South Korea and Mexico are allowed to claim all of their dependents, but must still claim single. They also write "NRA" in block 6.
- **W-4 only:** Students from India may claim up to two allowances, but must still claim single. They **DO NOT** write "NRA" in block 6.

Form W-4 (2006)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2006 expires February 16, 2007. See Pub. 506, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$850 and includes more than \$200 of unearned income for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-

earner/two-job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line E below.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the Personal Allowances Worksheet below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonresident alien. If you are a nonresident alien, see the instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, see Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2006. See Pub. 919, especially if your earnings exceed \$150,000 (Single) or \$100,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 to initiate a name change and obtain a social security card showing your correct name.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent. A

B Enter "1" if: B

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less.

C Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) C

D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return D

E Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) E

F Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit. (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.) F

G Child Tax Credit (including additional child tax credit): G

- If your total income will be less than \$55,000 (\$82,000 if married), enter "2" for each eligible child.
- If your total income will be between \$55,000 and \$84,000 (\$82,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have four or more eligible children.

H Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) H

For accuracy, complete all worksheets that apply:

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$35,000 (\$25,000 if married) see the Two-Earner/Two-Job Worksheet on page 2 to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Employee's Withholding Allowance Certificate OMB No. 1545-0074

Department of the Treasury Internal Revenue Service **2006**

1 Type or print your first name and middle initial. Last name **First Name Last Name**

2 Your social security number **SS #**

3 Single Married Married, but with child or other dependent. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.

4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card.

5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) **5 1**

6 Additional amount, if any, you want withheld from each paycheck **6 \$ NRA**

7 I claim exemption from withholding for 2006, and I certify that I meet both of the following conditions for exemption:

- Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and
- This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.

If you meet both conditions, write "Exempt" here **7**

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee's signature **Sign Here** Date **Enter Date**

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) 9 Office code (optional) 10 Employer identification number (EIN)

R-1300 (4/01)



State of Louisiana
Department of Revenue

Employee Withholding Exemption Certificate (L-4)

Purpose: Complete form L-4 so that your employer can withhold the correct amount of state income tax from your salary.

Basic instructions: Employees who are subject to state withholding should complete the personal allowance worksheet below. Do not claim more than your correct withholding personal exemptions and the correct number of withholding dependency credits. Do not claim additional withholding exemptions if you qualify as head-of-household. In such cases, only the withholding personal exemption applicable to single individuals is allowable. You must file a new certificate within 10 days if the number of your exemptions decreases, except where the change occurs as the result of death of a spouse or a dependent. You may file a new certificate at any time the number of your exemptions increases. Penalties are imposed for willfully supplying false information or willful failure to supply information that would reduce the withholding exemption. This form must be filed with your employer. Otherwise, he must withhold Louisiana income tax from your wages without exemption.

Note to Employer: Keep this certificate with your records. If the employee is believed to have claimed too many exemptions or dependency credits, the Secretary of Revenue should be so advised by forwarding a copy of the employee's signed L-4 form to the Department.

Personal Allowances Worksheet

A. In Block A, enter "0" if you claim neither yourself nor your spouse, or

In Block A, enter "1" if you claim yourself, provided you do not claim this exemption in connection with other employment or your spouse has not claimed your exemption, or **A. 1**

In Block A, enter "2" if you claim yourself and your spouse. You may choose to enter "0" if you are married, and have either a working spouse, or more than one job. (This may help you avoid having too little tax withheld.)

B. In Block B, enter the number of dependents (other than your spouse or yourself) whom you will claim on your tax return, if no credits are claimed, enter "0". **B. 0**

Cut here and give the bottom portion of certificate to your employer. Keep the top portion for your records.

Form L-4 Employee's Withholding Allowance Certificate

Louisiana Department of Revenue

1. Type or print first name and middle initial. Last name **Employer Name**

2. Social Security Number **SS #** No exemptions or dependents claimed Single Married

4. Home address (number and street or rural route) **U.S. Address**

6. City, State, ZIP **U.S. Address**

6. Total number of exemptions you are claiming (from Block A above) **6. 1**

7. Total number of dependents you are claiming (from Block B above) **7. 0**

8. Additional amount, if any, you want withheld each pay period **8.**

I declare under the penalties imposed for filing false reports that the number of exemptions and dependency credits claimed on this certificate do not exceed the number to which I am entitled.

Employee's signature **Sign here** Date **Enter Date**

The following is to be completed by employer.

9. Employer's name and address 10. Employer's state withholding account number