

# Instructions on how to complete Form 8233 for Tax Treaties

Form **8233**  
(Rev. March 2009)  
Department of the Treasury  
Internal Revenue Service

## Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

▶ See separate instructions.

OMB No. 1545-0795

<b>Who Should Use This Form?</b>	IF you are a nonresident alien individual who is receiving . . .	THEN, if you are the beneficial owner of that income, use this form to claim . . .
<b>Note:</b> For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions on pages 1 and 2 of the instructions.	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation. <b>Note: Do not use Form 8233 to claim the daily personal exemption amount.</b>
	Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent	A tax treaty withholding exemption for part or all of both types of income.
<b>DO NOT Use This Form . . .</b>	IF you are a beneficial owner who is . . .	INSTEAD, use . . .
	Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation	Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)
	Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

**Part I Identification of Beneficial Owner** (See instructions.)

1 Name of individual who is the beneficial owner <b>EMPLOYEE NAME</b>	2 U.S. taxpayer identifying number <b>S.S. NUMBER</b>	3 Foreign tax identifying number, if any (optional)
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4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box.  
**HOME COUNTRY ADDRESS**  
City or state or province. Include postal code where appropriate. Country (do not abbreviate)  
**HOME COUNTRY ADDRESS** **HOME COUNTRY**

5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.  
**U.S. ADDRESS**  
City or town, state, and ZIP code  
**U.S. ADDRESS**

**Note:** Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type <b>VISA TYPE</b>	7a Country issuing passport <b>HOME COUNTRY</b>	7b Passport number <b>PASSPORT NUMBER</b>
8 Date of entry into the United States <b>DATE OF ENTRY</b>	9a Current nonimmigrant status <b>VISA TYPE</b>	9b Date your current nonimmigrant status expires <b>VISA EXPIRATION DATE</b>

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box   
**Caution:** See the line 10 instructions for the required additional statement you must attach.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62292K Form **8233** (Rev. 3-2009)

EXAMPLE

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

Page 2

11 Compensation for independent (and certain dependent) personal services:  
a Description of personal services you are providing ENTER POSITION TITLE AND DEPARTMENT  
**EXAMPLE: RESEARCH ASSOCIATE - DEPARTMENT OF AGRONOMY**

b Total compensation you expect to be paid for these services in this calendar or tax year \$ EST. INCOME FOR YEAR

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:  
a Tax treaty and treaty article on which you are basing exemption from withholding ENTER HOME COUNTRY, TAX TREATY 18 (19 IF OPT) AND ARTICLE NUMBER (FOUND ON ATTACHMENT TO FORM 8233)  
b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ WRITE "ALL" UNLESS OPT  
c Country of permanent residence ENTER HOME COUNTRY

**Note:** Do not complete lines 13a through 13c unless you also received compensation for personal services from the same withholding agent.

13 Noncompensatory scholarship or fellowship income:  
a Amount \$ \_\_\_\_\_  
b Tax treaty and treaty article on which you are basing exemption from withholding \_\_\_\_\_  
c Total income listed on line 13a above that is exempt from tax under this treaty \$ \_\_\_\_\_

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions).  
WRITE "TAX TREATY BETWEEN US & (YOUR HOME COUNTRY)"

**Note:** Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

15 Number of personal exemptions claimed ▶ \_\_\_\_\_

16 How many days will you perform services in the United States during this tax year? ▶ \_\_\_\_\_

17 Daily personal exemption amount claimed (see instructions) ▶ \_\_\_\_\_

18 Total personal exemption amount claimed. Multiply line 16 by line 17 ▶ \_\_\_\_\_

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

**Sign Here** ▶ Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date

**Part IV Withholding Agent Acceptance and 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 is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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# Example of how to complete Attachment to Form 8233 for Tax Treaties



EXAMPLE

Finance & Administrative Services  
Office of Accounting Services  
Payroll

## Attachment to Form 8233 – Foreign Teachers/Researchers

MAKE SURE THIS IS THE CORRECT FORM  
FOR YOUR COUNTRY  
THAILAND

TT CODE 07018  
Article 23 THIS # MUST BE LISTED  
ON FORM 8233, LINE 12a

I was a resident of Thailand (insert the name of the country under whose treaty the alien claims exemption) 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 have accepted an invitation by the United States government, or by a University or other recognized educational institution in the United States, to come to the United States for a period not expected to exceed two years for the purpose of teaching or engaging in research at Louisiana State University, which is a recognized educational institution. I will receive compensation for my teaching or research activities.

The teaching compensation received during the entire taxable year or during the period from ENTER DAYS OF to ENTER DAYS OF (insert the date of the alien's arrival in the United States) qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Thailand (insert the name of the country under whose treaty the alien claims exemption). I have not previously claimed an income tax exemption under this treaty for income received as a teacher, 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 ENTER DATE OF LAST ARRIVAL (insert the date of the alien's last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of two years beginning on the date of arrival.

SIGN HERE  
Signature

DATE HERE  
Date

PRINT NAME HERE  
Printed Name

ENTER SS#  
Social Security No.