

<p>Form 8233 (Rev. December 2001) <small>Department of the Treasury Internal Revenue Service</small></p>	<p>Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual</p> <p>▶ See separate instructions.</p>	<p>OMB No. 1545-0795</p>
<p>Who Should Use This Form?</p> <p>Note: 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 through 3 of the instructions.</p>	<p>IF you are a nonresident alien individual who is receiving . . .</p> <p>Compensation for independent personal services performed in the United States</p> <p>Compensation for dependent personal services performed in the United States</p> <p>Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent</p>	<p>THEN, if you are the beneficial owner of that income, use this form to claim . . .</p> <p>A tax treaty withholding exemption for part or all of that compensation and/or to claim the daily personal exemption amount.</p> <p>A tax treaty withholding exemption for part or all of that compensation. Note: Do not use Form 8233 to claim the daily personal exemption amount.</p> <p>A tax treaty withholding exemption for part or all of both types of income.</p>
<p>DO NOT Use This Form . . .</p>	<p>IF you are a beneficial owner who is . . .</p> <p>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</p> <p>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</p> <p>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</p>	<p>INSTEAD, use . . .</p> <p>Form W-4</p> <p>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</p> <p>Form W-8BEN</p>

This exemption is applicable for compensation for calendar year **A** . . . or other tax year beginning . . . and ending . . .

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner	2 U.S. taxpayer identifying number	3 Foreign tax identifying number, if any (optional)
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box.		
4a City or town, state or province. Include postal code where appropriate.	4b Country (do not abbreviate)	
5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.		
5a City or town, state, and ZIP code		
Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.		
6 U.S. visa type	7a Country issuing passport	7b Passport number
8 Date of entry into the United States	9a Current nonimmigrant status	9b Date your current nonimmigrant status expires
10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box B . . . 10 ▶ <input type="checkbox"/>		

Caution: See the **line 10 instructions** for the required additional statement you must attach.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62292K Form **8233** (Rev. 12-2001)

Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount**11** Compensation for independent (and certain dependent) personal services:

a Description of personal services you are providing **11a**

.....

b Total compensation you expect to be paid for these services in this calendar or tax year \$ **11b**

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 **12a**

.....

b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ **12b**

c Country of permanent residence **12c**

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 \$ **13a**

b Tax treaty **and treaty article** on which you are basing exemption from withholding **13b**

.....

c Total income listed on line 13a above that is exempt from tax under this treaty \$ **13c**

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions)**14**

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

15 Number of personal exemptions claimed **15** **16** How many days will you perform services in the United States during this tax year? **16**

17 Daily personal exemption amount claimed (see instructions) **17**

18 Total personal exemption amount claimed. Multiply line 16 by line 17 **18**

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.
- The beneficial owner is not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of expatriation) or, if subject to section 877, the beneficial owner is nevertheless entitled to treaty benefits with respect to the amounts received.

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 **19** **19**

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 **19** Date **19**



- [IRS Form 8233](#) (printable .pdf file)

A.

B. Enter the appropriate **calendar year**. This form needs to be completed each calendar year if you wish to claim an exemption.

1. Enter your **name** (last name first, exactly shown on your social security card).
2. Enter your U.S. social security number.
3. Enter your foreign tax identifying number, if any (optional). For example, if you are a resident of Canada, enter your Social Insurance Number.
4. Enter your permanent **foreign** address in your country of legal residence (street, apt. or suite no., or rural route). **Do not use a P.O. Box.**
 - 4a. Enter city or town, province (state) and include postal code.
 - 4b. Enter the name of country (do not abbreviate).
5. Enter the address while living in the U.S. (street, apt. or suite no., or rural route). **Do not use a P.O. Box.**
 - 5a. Enter city or town, state and zip code.
6. Enter your U.S. visa type (found on your Form I-94). For example, foreign students are usually granted an "F-1" visa. Foreign professors, teachers, or researchers are usually granted a "J-1" visa.

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

- 7a. Enter the country that issued your passport.
- 7b. Enter your passport number.
8. Enter your date of original entry into the United States that pertains to your current nonimmigrant status.
- 9a. Enter your current nonimmigrant status. For example, enter student, trainee, professor/teacher, or researcher.
- 9b. Enter the date your current nonimmigrant status expires which is shown on your current INS Form I-94.
10. Check this box if you are a foreign student, trainee, professor/teacher, or researcher.
- 11a. Describe briefly the services for which you are being compensated.

Examples: research assistant, working in the library, or course instructor.
- 11b. Enter your anticipated compensation from the UW for the current calendar year.
- 12a. Enter the tax treaty and article number you are claiming.

Example: U.S./France tax treaty, Article 21

 - [List of student tax treaties](#)
 - [List of teacher/researcher tax treaties](#)
- 12b. Enter the amount of compensation that is exempt from tax under your tax treaty article claimed. For example, the U.S./Korean tax treaty exempts \$2000 of wages of students, so \$2000 would be entered on line 12b.
- 12c. Enter your country or permanent residence.
- 13a. Leave blank.

13b. Leave blank.

13c. Leave blank.

14. Leave blank.

15. Leave blank.

16. Leave blank.

17. Leave blank.

18. Leave blank.

19. **Sign and date** the form.

B. Attach and complete the appropriate statement for the treaty provision you are claiming.

- **Return the form** to Payroll, Box 355655.
- For more information, see [IRS Instructions](#).
- Do not claim "exempt" on Form W-4. [See Form W-4 instructions for nonresident aliens](#) for more information.



[Payroll](#)

Box 355655

A Division of Financial Management

payroll@u.washington.edu

Modified: January 10, 2005

University of Washington

3903 Brooklyn Ave. NE

Seattle, WA 98105

Office (206)543-9202

Fax (206)543-8137

Box 355655

Hours: 8am - 5pm

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

▶ See separate instructions.

<p>Who Should Use This Form?</p> <p>Note: 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.</p>	<p>IF you are a nonresident alien individual who is receiving . . .</p>	<p>THEN, if you are the beneficial owner of that income, use this form to claim . . .</p>
	<p>Compensation for independent personal services performed in the United States</p>	<p>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.</p>
	<p>Compensation for dependent personal services performed in the United States</p>	<p>A tax treaty withholding exemption for part or all of that compensation. Note: Do not use Form 8233 to claim the daily personal exemption amount.</p>
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	<p>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</p>	<p>Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)</p>
	<p>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</p>	<p>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</p>
	<p>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</p>	<p>Form W-8BEN</p>

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a Tax treaty **and treaty article** on which you are basing exemption from withholding

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c Country of permanent residence

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

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- 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.)

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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 ▶