University of California
Payroll Coordination and Tax Services

How to complete the Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual. The instructions for completing the form are summarized below:

YEAR: Enter the calendar year to which the form applies.

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 your 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 a U.S. taxpayer identification number but have not yet received it, you must attach a copy of a completed Application for IRS Individual Taxpayer Identification Number (Form W-7) or Application for a Social Security Card (Form SS-5) showing that a number has been applied for.)

Line 3. FOREIGN TAX IDENTIFYING NUMBER: Enter your 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 residence address in the country where you claim to be a resident for tax purposes.

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

Line 6. U. S. VISA TYPE: Enter your U.S. visa type. For example, F-1, J-1, H-1, etc. If you are not required to have a visa write "None."

Please note that spouses and dependents admitted on secondary visas (F-2, J-2, H-2, etc.) are not usually eligible to claim the same tax treaty benefits as the primary visa holder.

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

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

Line 8. DATE OF ENTRY INTO THE U.S.: Enter the 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, you should enter the earlier date of arrival. Certain tax treaty articles also take into

consideration the time spent in the U.S. as a student. The Instructions for Form 8233 contain additional information regarding the entry date.

Line 9a. CURRENT NONIMMIGRANT STATUS: Enter your current nonimmigrant status. This information can generally be found on Form I-94.

Line 9b. DATE YOUR CURRENT NONIMMIGRANT STATUS EXPIRES: Enter the date your current nonimmigrant status expires.

Line 10. CLAIMING A TAX TREATY WITHHOLDING EXEMPTION FOR COMPENSATION FOR PERSONAL SERVICES, CHECK BOX: If you are a foreign student, trainee, professor/teacher, or researcher you must check this box. Additionally, you must attach the required tax treaty statement to the Form 8233, obtainable from your department or the Accounting Office.

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: Enter a description of the personal service to be provided. The following are acceptable examples:

- A nonresident alien student may enter "part-time library assistant" or "teaching one chemistry course per semester to undergraduate students."
- A nonresident alien professor or teacher may enter "teaching at ABC University."
- A nonresident alien researcher may enter "research at ABC University's school for liquid crystal research."

b. Total compensation you expect to be paid in the current calendar year: (e.g., Enter the total amount of compensation.

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 income tax treaty, Article 20.

b. TOTAL COMPENSATION LISTED ON LINE 11b ABOVE THAT IS EXEMPT FROM TAX UNDER THIS TREATY: Enter the amount of compensation exempt from tax under the tax treaty. If all income is exempt write "All."

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 maintain your home in

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 pertains to individuals claiming exemption for non-compensatory scholarship or fellowship income and who also receive compensation for personal services from the same withholding agent. *You must check with your local Accounting Office prior to completing this section.*

Line 14. SUFFICIENT FACTS TO JUSTIFY THE EXEMPTION FROM WITHHOLDING CLAIMED ON LINE 12 AND/OR LINE 13: Provide any additional information, if applicable.

Please note lines 15, 16, 17, and 18 apply to independent contractors. Individuals who are performing services as employees should leave these lines blank.

Line 15 PERSONAL EXEMPTIONS: As an Independent contractor who wishes to claim personal exemptions you may enter the total number of personal exemptions to which you are entitled to on this line.

Line 16. DAYS OF PRESENCE: Enter the number of days you will be performing independent personal services in U.S. during the calendar year.

Line 17. DAILY PERSONAL EXEMPTION: Enter the prorated daily personal exemption amount for the current calendar year. For example, the personal exemption amount for 2002 is $3,000; therefore, the daily personal amount is $8.21.

Line 18. TOTAL PERSON EXEMPTION AMOUNT CLAIMED: Multiply line 16 by line 17 to determine the total personal exemption amount claimed.

Part III. Certification

Sign and date the form.

Part IV. Withholding Agent Acceptance and Certification

The withholding agent must review the form for completeness, accuracy, and eligibility for the exemption. The withholding agent must also sign and date the form.