

# How to Complete Form 8233

**Tax Year:** Enter the calendar or other tax year applicable for compensation.

## PART I: IDENTIFICATION OF INDIVIDUAL

**1. Name:** Enter your name as it appears on your social security or ITIN card.

**2. Taxpayer Identification Number:** You are required to enter a United States taxpayer identifying number on this form. Enter Social Security Number or Individual Taxpayer Identification Number (ITIN). How to apply for a social security number at

[http://www.purdue.edu/taxes/Tax\\_Information/Nonresident\\_Employee/nrtaxsocialsecurity.htm](http://www.purdue.edu/taxes/Tax_Information/Nonresident_Employee/nrtaxsocialsecurity.htm).

If you are not eligible for a social security number, you must apply for an ITIN number. See Application to apply for an ITIN number at

<http://www.purdue.edu/taxes/pdf/fw7rev12-03.pdf>.

**3. Foreign Tax ID Number:** If your country of residence for tax purposes has issued you a tax identifying number, enter it here. Example: If you are a resident of Canada for tax purposes enter your Social Insurance Number here.

**4. Permanent Residence Address:** Enter your permanent residence address in the country where you claim to be a resident for purposes of that country's income tax.

**5. United States Address:** Enter your United States address.

**6. U.S. Visa Type:** Enter your U.S. visa type. For example, foreign students are usually granted an 'F-1' visa and teachers/researchers are usually granted a 'J-1' visa.

**7a. Country Issuing Passport:** Enter the country that issued your passport

**7b. Passport Number:** Enter your passport number.

**8. Date of Entry into United States:** You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status. Usually the date of arrival is shown on your INS Form I-94, Arrival-Departure record.

**9a. Current Nonimmigrant Status:** Enter your current nonimmigrant status shown on your current INS Form I-94.

**9b. Date Your Current Nonimmigrant Status Expires:** Enter the date your current nonimmigrant status expires. This date is shown on your current INS Form I-94. Enter 'DS' if the date of expiration is based on 'duration of status'.

**10. Treaty Statement:** Students, teachers, and researchers claiming a tax treaty on Form 8233 must attach the statement required by Rev. Proc 87-8, 87-9, or 93-22. (See IRS Publication 519)

## PART II: CLAIM FOR TAX TREATY WITHHOLDING EXEMPTION

**11a. Description of Services:** Describe in general the service performed. For example, a student may enter 'part time library assistant', a teacher may enter

‘teaching at XXX University’, or a consultant may enter ‘presenting talk on XXX subject’.

**11b. Amount:** Indicate the approximate dollar amount for total compensation you expect to be paid from Purdue University for services in this tax year.

**12a. Tax Treaty and Provision Number:** Enter the specific treaty and article on which you are basing your claim for exemption from withholding. For example, ‘U.S./Germany tax treaty, Article 20(4)’.

**12b. Amount:** If all income received for the services performed is exempt, write “All.” If only part is exempt, enter the exact dollar amount that is exempt from withholding.

**12c. Country of Permanent Residence:** Generally, you may claim a withholding exemption based on a U.S. tax treaty with the country in which you claim permanent residence. This is the foreign country in which you live most of the time. It is not necessarily the country of your citizenship. For example, you are a citizen of Pakistan, but maintain your home in England. You **cannot** claim a withholding exemption based on the U.S./Pakistan treaty. The exemption must be based on the U.S./United Kingdom treaty.

**13a. Amount:** Indicate the amount of non-compensatory scholarship or fellowship income.

**13b. Tax Treaty and Treaty Article:** Enter the specific treaty and article on which you are basing your claim for exemption from withholding. For example, ‘U.S./Germany tax treaty, Article 20(4)’.

**13c. Income:** If all income received for services performed is exempt, write “All.” If only part is exempt, enter the exact dollar amount that is exempt from withholding.

**14. Enter** sufficient facts to justify the exemption from withholding claimed on Line 12 and/or Line 13.

**15. Do not** complete lines 15.

**16. How Many Days Will You Perform Services in the U.S. During This Tax Year:** Please enter the number of days physically present in the United States for the tax year. The number of days involved in the activity is not used to determine whether the treaty is applicable.

**17-18: Do not** complete lines 17-18

### **Part III: CERTIFICATION**

**Signature:** The individual must sign and date the form.