

Instructions for Completing Form 8233 and W4

To Complete the 8233:

YEAR: Enter the year to which the form applies. Must fill out a new form for each year you want to use a tax treaty benefit.

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 Social Security Number (SSN). If you have applied for a SSN leave blank.

Line 3. FOREIGN TAX IDENTIFICATION NUMBER, IF ANY: Leave Blank.

Line 4. PERMANENT RESIDENCE ADDRESS: Enter your permanent foreign residence address in the country where you claim to be a resident for tax purposes.

Line 5. ADDRESS IN THE U.S. Enter your local U.S. mailing address.

Line 6. U. S. VISA TYPE: Enter the U.S. visa type (F-1 or J-1).

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

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

Line 8. DATE OF ENTRY INTO THE U.S.: The 1st arrival date to United States for education purposes.

Line 9a. CURRENT NONIMMIGRANT STATUS: Should agree with #6.

Line 9b. DATE YOUR CURRENT NONIMMIGRANT STATUS EXPIRES: D/S or Expiration date on I-94.

Line 10. CHECK BOX: Put check mark in this box.

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

Line 11. COMPENSATION FOR INDEPENDENT (AND CERTAIN DEPENDENT) PERSONAL SERVICES:

- a) **Description of personal services you are providing:** Write in this space "*Part-Time Student Assistant.*"
- b) **Total compensation you expect to be paid in the current calendar year:** For example, "\$5,000.00." Enter an estimate if you do not know the exact amount.

Line 12. If compensation is exempt from withholding based on a tax treaty benefit, provide:

- a. **TAX TREATY AND TREATY ARTICLE:** Enter *U.S./"Country Name" Tax Treaty*. For example, **U.S./United Kingdom tax treaty**.
- b. **TREATY ARTICLE ON WHICH YOU ARE BASING EXEMPTION FROM WITHHOLDING:** Refer to the Tax Treaty Table on the website and page where this form was located.
- c. **TOTAL COMPENSATION LISTED ON LINE 11B ABOVE THAT IS EXEMPT FROM TAX UNDER THIS TREATY:** Enter the amount of annual wage limit found on the Tax Treaty Table.
- d. **COUNTRY OF PERMANENT RESIDENCE:** Must match #7a.

Line 13 a through d: Leave blank.

Line 14. SUFFICIENT FACTS TO JUSTIFY THE EXEMPTION FROM WITHHOLDING CLAIMED ON LINE 12 AND/OR LINE 13: Write in this space *"I am a student from 'Country Name' working at Western Michigan University."*

Part III. Certification

The individual must sign and date the form.

Part IV. Withholding Agent Acceptance and Certification

This should be blank when sent to payroll office.

To Complete the W4 withholding certificate:

- Step 1a.** Enter First name and middle initial
Enter Last Name
Enter Local Mailing Address including City, State and Zip Code
- Step 1b.** Enter your Social Security Number
- Step 1c.** Is already selected as Single
- Step 2** Leave Blank
- Step 3** Leave Blank
- Step 4** Leave Blank

Print the form.

Individual must sign and date the form in Step 5 and return to the payroll office