Instructions for Completing Form 8233 & 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 checkmark 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.