

## Completing the 8233

• **This exemption is applicable for compensation for calendar year:** Enter the calendar year for the year you are filing at the top of the Form.

**1. Name:** enter your first, middle and family name (in capital letters) as shown on your passport

**2. U.S. Taxpayer Identification Number:** Enter your Social Security Number (SSN). If you do not yet have a SSN, write “applied for”. **Note:** do not use your UNH ID number or Canadian social security number.

**3. Foreign tax identifying number (if any):** If your country has issued you a tax identification number, enter it here. If you are Canadian, enter your Social Insurance Number.

**4. Permanent foreign address:** Enter the address where you claim to be a resident for purposes of that country’s income tax. This must be the same country for which you are claiming benefits.

**5. Address:** Enter your local U.S. address (street number and name, apartment number if any, city, state and zip code).

**6. US Visa Type.** The Visa Type/Class on your [U.S. visa](#) ( F-1, J-1, H-1B, TN, O-1, etc). If you do not have, or do not require, a visa, write “None”.

**7a. Country issuing passport:** Enter the name of the country which issued your passport.

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

**8. Date of entry into the United States:** Check your [I-94](#) card and indicate your last date of entry. If you have previously claimed treaty benefits, please verify your continuing treaty eligibility in the IRS [Publication 901 U.S. Tax Treaties](#).

**9a. Current nonimmigrant status:** Check your [I-94](#) card and enter your current immigration status (F-1, J-1, H-1B, TN, O-1, etc.)

**9b. Date your current immigration status expires:** Check your [I-94](#) card. If you do not have a date on your [I-94](#) card, but do have “D/S” (duration of status), you should enter D/S in box 9b.

**10. If you are a foreign student, trainee, professor/teacher, or researcher.** Check this box.

**11. Compensation for independent (and certain dependent) personal services:**

**11a. Description of Services you are providing:** Enter a brief description of your job (i.e., graduate student on teaching or research assistantship; visiting professor teaching English; foreign researcher in Space Science, etc.).

**11b. Total compensation you expect to be paid for these services in this calendar or tax year:** Consult your most recent award letter or employment offer. Enter the amount of your expected compensation through wages or stipends, and not include monies for tuition waiver. (Students: **do not use the amount listed on your I-20 or DS-2019**. If you do not know the amount of your stipend and summer support, if any, you should verify this with your department.) If you are preparing the 8233 for a partial year, be sure to estimate the expected compensation for the partial year.

**12a. If compensation is exempt from withholding because of a U.S. tax treaty:** Enter the name of the relevant tax treaty and the number of the treaty article which provides the

exemption. Consult Table 2 in [Publication 901 U.S. Tax Treaties](#) for the country and the category of personal services you provide (such as Studying and Training, or Teaching) and the related purpose. For example, a typical Graduate Teaching Assistant from China would consider the tax treaty category of “Studying and Training” as their primary category with the purpose of “compensation during training or while gaining experience”. For this example, the relevant tax treaty article is 20(c). Please read your specific Tax Treaty in [Publication 901 U.S. Tax Treaties](#) to choose which category and purpose best fits your employment situation.

**12b. Total compensation listed in 11b above that is exempt from tax under this treaty:** Consult Table 2 in [Publication 901 U.S. Tax Treaties](#). You will find the maximum amount which is exempt under the column titled “Maximum Amount of Compensation”. If it says “no limit” write these words on line 12b. For example, a typical Graduate Teaching Assistant from China using treaty article 20(c), can claim a maximum amount of compensation of \$5000 each calendar year.

**12c. Country of permanent residence:** Enter the name of your country of legal residence. This is the country you consider to be your permanent home. This must be the same country as the tax treaty benefits you are claiming.

**13a, 13b, 13c.** These sections apply only to degree candidates who have scholarships other than tuition waivers.

**14. Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13:** Write in the following: “I am a legal permanent resident of (name of country) and I am eligible to claim exemption from withholding based on the tax treaty between the US and (name of country for which you are claiming benefits)”.

**15. Number of personal exemptions you are claiming:** Leave blank.

**16. How many days will you perform services in the US during this tax year?** Leave blank.

**17. Daily personal exemption amount claimed:** Leave blank.

**18. Total personal exemption amount claimed:** Leave blank

**19.** Sign and date the form in Part III Certification.