

Simplified Instructions for Employees - Completing Form 8233

Use this form if you are an employee of the University of Southern California and wish to claim a tax treaty. If you are in doubt as to your status, check with your Home Department Coordinator.

- ⇒ If you are a resident of a tax treaty country, you must know the terms of the tax treaty to properly complete Form 8233. You may research tax treaties at the IRS Web site www.irs.gov using their search engine. Also see IRS Publication 901, available at www.irs.gov or speak to your Home Department Coordinator.
- ⇒ Form 8233 must be filed each tax year.
- ⇒ If you pass the Substantial Presence Test, you may not file the 8233 to claim treaty exemption. To continue the tax treaty benefit, you may file Form W-9 and W-9 Attachment instead. See IRS Publication 519 for the Test, or speak to your Home Department Coordinator

Form must be completed legibly and in ink. You **must** have a social security number or have applied for one.

Insert applicable tax year in the space provided.

Part 1:

1. Name of Owner: Enter your name.
2. US Taxpayer Number: Enter your Social Security Number. If you have applied but not yet received the SSN, enter "applied for".
3. Foreign Taxpayer Nbr: If your country issues a taxpayer i.d. number, enter here. Otherwise, leave blank.
4. Permanent address: Enter your address in your home country. This cannot be a US address.
5. Address in the US: Enter your local address
6. US Visa Type: Enter your current visa type (e.g., F-1, J-1, H-1, or O-1)
- 7a. Country Issuing Passport: Enter country which issued your passport.
- 7b. Passport Number: Enter passport number.
8. Date of Entry: Generally, enter the date of arrival shown on your current I-94. However, if you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earliest.
- 9a. Current Status: Enter your current nonimmigrant status as shown on your I-94, generally same as visa type.
- 9b. Date status expires: Enter date your status expires from your I-20, DS-2019, I-797, or EAD Card.
10. If you are a faculty, student, or a researcher claiming the 'teaching' tax treaty article, you must check the box. If you are a staff claiming the "dependent personal services" article of the treaty, do NOT check this box.

Part II:

- 11a. Description of Services: Enter your complete job title, e.g. "Teaching Assistant", "Professor", "Student Worker"
- 11b. Total compensation for year: Enter the approximate amount you expect to be paid during the year.
- 12a. Treaty name and article number: Enter treaty name (e.g. US-Germany) and article number, from Pub. 901.*
- 12b. Total compensation that is exempt: Enter the amount of Line 11b that is covered by the treaty.
- 12c. Country of Permanent Residence: Enter your country of permanent residence. Must match 12a. Cannot be "US".
13. Scholarship: If you are receiving a scholarship via a check (does not include tuition) in addition to your employment, complete this section. Otherwise, leave blank.
 - 13a Amount: Enter annual amount.
 - 13b Tax Treaty/Article Number Enter the treaty name (e.g. US-GERMANY) and article number from Publication 901*
 - 13c Total income that is exempt Enter the amount of line 13a that is protected by the treaty.
14. Sufficient facts: If you are completing a Revenue Procedure Letter, state "See Attached RPL". Otherwise leave blank.

Note: Do not complete lines 15 through 18

Part III: All statements must be true for you to sign this form. Sign and date.

* You may also obtain the tax treaty article number from your Home Department Coordinator.