

Simplified Instructions for Completing Form 8233 For Short Term International Visitors

Do not use these instructions if you are an employee of the University of Southern California. 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 download the information at www.irs.gov/prod/ind_info/treaties.html. Also see IRS Publication 901, available at www.irs.gov
- ⇒ 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. You must file Form W-9 and W-9 Attachment instead. See IRS Publication 519 for the Test, or speak to your department contact.
- ⇒ Only honoraria and payments for services are covered by tax treaties. Reimbursements and incidental expenses are not covered. Do not file 8233 if only receiving reimbursements.

Form must be completed legibly and in ink. You **must** have a social security or taxpayer I.D. #, or have applied for one.

Insert applicable tax year in the space provided.

Part I:

1. Name of Owner: Enter your name
2. US Taxpayer Number: Enter your Social Security or ITIN Number. You must have this number, or have applied for one.
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., J-1, B-1, B-2, etc, or "none" if you do not have, or are not required to have a visa.)
- 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.
- 9b. Date status expires: Enter date your status expires from your I-94 card.
10. Leave blank.

Part II:

- 11a. Description of Services: Enter description of personal services (e.g. lecture, seminar, etc).
 - 11b. Total compensation for year: Enter the approximate amount to 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 the country of your residence. Must match 12a.
 13. Do not complete these fields.
 14. Sufficient facts: Record any additional information which supports your claim for the exemption.
- Note: Do not complete lines 15 through 18 if the amount on lines 11b and 12b are equal (that is, if you are claiming that **all** of the compensation you will be receiving is exempt from withholding). If 11b and 12b are not equal, you **must** complete 15 - 18.
15. Number of personal exemptions. Enter the number of personal exemptions you are claiming.
 16. Days: Enter the number of days you will be performing Independent Personal Services
 17. Daily amount: Divide the personal exemption amount (see Pub. 519) by 365 (or 366 in a leap year), and multiply the result by the amount you entered in line #15, and enter the result on line 17.
 18. Total amount: Multiply 16 by 17.

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