



Finance & Administrative Services
Office of Accounting Services
Payroll

SAMPLE
YEAR 2021

Attachment to Form 8233 – Foreign Students

TT CODE 02519
Article 20(c)

PEOPLES REPUBLIC OF CHINA

I was a resident of ___ P.R. China ___ (insert the name of the country under whose treaty the alien claims exemption) on the date of my arrival in the United States. I am not a United States citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

I am present in the United States solely for the purpose of my education or training.

I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and ___ P.R. China ___ (insert the name of the country under whose treaty the alien claims exemption) in an amount not in excess of \$5000 for any taxable year.

← DATE OF 1ST ENTRY (ON NON-VISITOR VISA)

I arrived in the United States on ___ 8/14/2015 ___ (insert the date of the alien's last arrival in the United States before beginning study at the United States educational institution). I am claiming this exemption only for such period of time as is reasonably necessary to complete the education or training.

Yun Chin
Signature

11/13/2019
Date

Yun Chin
Printed Name

123-45-6789
Social Security No.

Form **8233**

(Rev. March 2009)

Department of the Treasury
Internal Revenue Service

**Exemption From Withholding on Compensation
for Independent (and Certain Dependent) Personal
Services of a Nonresident Alien Individual**

OMB No. 1545-0795

▶ See separate instructions.

Who Should Use This Form? <i>Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions on pages 1 and 2 of the instructions.</i>	IF you are a nonresident alien individual who is receiving . . .	THEN , if you are the beneficial owner of that income, use this form to claim . . .
	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation. Note: Do not use Form 8233 to claim the daily personal exemption amount.
	Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent	A tax treaty withholding exemption for part or all of both types of income.
DO NOT Use This Form. . .	IF you are a beneficial owner who is . . .	INSTEAD , use . . .
	Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation	Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)
	Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year 2021, or other tax year beginning 1/2021 and ending 12/2021.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner Ching, Yun	2 U.S. taxpayer identifying number 123-45-6789	3 Foreign tax identifying number, if any (optional)
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box. No. 123 Huang Rd.		
City or town, state or province. Include postal code where appropriate. Yunchen, Shanx, 044000		Country (do not abbreviate)
5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box. 3550 Nicholson Dr. Apt. 1A		
City or town, state, and ZIP code Baton Rouge, LA 70803		
<i>Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.</i>		
6 U.S. visa type F1	7a Country issuing passport China	7b Passport number G25874151
8 Date of entry into the United States 08/14/2018	9a Current nonimmigrant status F1	9b Date your current nonimmigrant status expires D/S

SAME AS PAGE 1 →

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box
Caution: See the line 10 instructions for the required additional statement you must attach.

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

- 11 Compensation for independent (and certain dependent) personal services:
 a Description of personal services you are providing Graduate Assistant in the department of Electrical Engineering
- b Total compensation you expect to be paid for these services in this calendar or tax year \$ 15,500.00
- 12 If compensation is exempt from withholding based on a tax treaty benefit, provide:
 a Tax treaty and treaty article on which you are basing exemption from withholding U.S. & P.R. China
SEE PAGE 1 -> Article 20(c)
- b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ 5,000.00
- c Country of permanent residence P.R. China

← FALL 2021 COMPENSATION ONLY

← SEE YOUR ATTACHMENT PAGE

Note: Do not complete lines 13a through 13c unless you also received compensation for personal services from the same withholding agent.

- 13 Noncompensatory scholarship or fellowship income:
 a Amount \$ _____
 b Tax treaty and treaty article on which you are basing exemption from withholding _____
 c Total income listed on line 13a above that is exempt from tax under this treaty \$ _____

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions) _____

Note: Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

- 15 Number of personal exemptions claimed ▶ 1
- 16 How many days will you perform services in the United States during this tax year? ▶ N/A
- 17 Daily personal exemption amount claimed (see instructions) ▶ _____
- 18 Total personal exemption amount claimed. Multiply line 16 by line 17 ▶ _____

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶ Yun Chin 11/13/19
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date

Part IV Withholding Agent Acceptance and Certification

Name _____ Employer identification number _____

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable) _____

City, state, and ZIP code _____ Telephone number _____

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ _____ Date ▶ _____