

## TOP SIX 8233 ERRORS

1. Missing Tax Year
  - a. Above Part I on page one of the 8233 enter the tax year to which the treaty benefits will be applied. Tax treaty benefits can only be claimed one calendar year at a time.
2. Missing or invalid US Taxpayer Identification Number (SSN)
  - a. Part I, page 1, Box 2 = treaty benefits may not be claimed unless the individual has a Social Security Number
3. Box 10 not checked
  - a. For all student tax treaty benefits EXCEPT Canada, Box 10 must be checked and the 8233 statement attachment that relates to that country completed and attached.
  - b. NOTE: there is no 8233 attachment required for Canadian student workers. Canadian student workers claim exemption from taxation under a tax treaty article that is not specific to students.
4. Missing or Incomplete Information Part II, page 2, lines 11a-12d
  - a. Nearly every 8233 that passes by Tax Service is missing information in Part II. Every line from 11a through 12d must be completed.
    - i. Line 11a = brief description of the work being performed; ex: tutor or student worker
    - ii. Line 11b = anticipated gross wages for tax year
    - iii. Line 12a = the name of the tax treaty being claimed; ex: US-Venezuela Tax Treaty
    - iv. Line 12b = the tax treaty article being claimed; ex: Article 21(1)
    - v. Line 12c = must be equal to or less than 11b
    - vi. Line 12d = Country of Permanent residence – must be the same as the tax treaty country.
5. Legibility
  - a. The IRS has an 8233 form in PDF format that can be filled in online reducing the problems of legibility. Use the fill in PDF 8233 form whenever possible.
  - b. If you are not able to use the fill in PDF 8233, use black ink to complete the form.
  - c. Print neatly
6. Timeliness
  - a. 8233's must be reviewed and applied to wages earned by the pay period after receiving the form.
  - b. 8233's must be mailed within 5 days of the withholding agent signature.

**Any one of the above errors may result in the IRS rejecting the 8233 and requiring you to begin withholding taxes from the student worker's wages.**