

**STUDENT  
Personnel Action Request  
New Hire/Status Change/Continuation**

Status and Type of Action			
Student Type:	<input type="checkbox"/> Institutional	<input type="checkbox"/> Federal	<input type="checkbox"/> Graduate <input type="checkbox"/> International
Reason for PAR:	<input type="checkbox"/> New Hire	<input type="checkbox"/> Continuation	<input type="checkbox"/> Current Employee - Additional Assignment <input type="checkbox"/> Current Employee - Status/Assignment Change
	<input type="checkbox"/> Salary Change Reason:		(Please use the space under "Comments" section below to provide detailed explanation).

Employee Information			
Full Name:			
	<i>Last Name</i>	<i>First Name</i>	<i>Middle Name</i>
			Last 4 digits of SSN

Position Information		
Position #	Position Title:	Employee ID:
	Organizational Unit:	
Supervisor:		
Total Hours Per Week:	Hourly Rate \$	

Employment Information		
Fall Semester Only <input type="checkbox"/>	Summer Semester Only <input type="checkbox"/>	Start Date
Spring Semester Only <input type="checkbox"/>	Academic Year <input type="checkbox"/>	*End Date

Position Funding Information (if other than home cost center)				
Cost Center Number	Grant	Order	Percent (%)	Dates
				to
				to

Comments
<i>(In addition to explanatory comments, indicate in this section if you are requesting specific pay dates outside of normal payroll cycle/schedule)</i>

Approvals		
PAR Initiator's Name ↑	Phone Number	Date
Supervisor's Signature		Date
Student Financial Assistance Signature		Date
Budget Office/Comptroller/Grants		Date

**\*End Dates are for informational purposes only. All students must be separated through the electronic separation process.**

- ✓ All fields are mandatory and the PAR will be returned to the initiating department if not filled out completely.
- ✓ Use specific start and end dates if the student will not be working one of the specified timeframes.
- ✓ Students will need a new PAR at the beginning of each Academic year.

Hiring Department: \_\_\_\_\_

Requestor: \_\_\_\_\_

**NORTHERN KENTUCKY UNIVERSITY****Candidate Application Form****The completion of this form is required by HB 3 of the Commonwealth of Kentucky****\* denotes required field**

*Name:			
Last		First	Middle initial
*Address:	Street		
	City:		
	State:		Zip:
*Phone number:		Alternative phone number:	
*Email address:			
<b>Education:</b>			
*Name of School:		*Degree/Diploma:	
<b>Experience:</b>			
Employer Name:	Your Title:		Dates of Employment:
*	*		*
*Have you ever pled guilty to, or been convicted by a judge or jury, to a felony in this State or in any other state or do you have any pending felony charge(s)? <b>You must report any felony, even if probation, parole, an Alford Plea or pretrial diversion occurred.</b>			
<input type="checkbox"/> YES		<input type="checkbox"/> NO	
If you answered "Yes" to the above question, please provide the details of each conviction or pending felony conviction below, including DATE (month/year), LOCATION (city, county, state), and NATURE of ALL felony convictions or pending felony convictions. Failure to list ALL felony convictions or pending felony convictions may be considered a falsification of this application and result in: the withdrawal of an offer of employment, restriction on applying for any other positions at the University, and/or termination from any current employment with Northern Kentucky University. It is not acceptable to substitute "will discuss in interview" for this information.			
Conviction (date, location and nature):			

I certify that all statements made by me on this employment application, supplemental questions, and the information contained in my resume and other attached documents, if any, are true and complete to the best of my knowledge and that I have withheld nothing which, if disclosed would affect this application unfavorably. I understand if I am offered a position, that as required by State Law, Northern Kentucky University will conduct a full and complete criminal background check.

Further, I hereby authorize any law enforcement agency, third party investigative agency, court, school, or previous employer, including my current or most recent employer, to release information concerning previous conduct, criminal history, and work experience, and I authorize Northern Kentucky University to contact said persons to obtain this information. I understand that I will be required to provide additional information including my accurate social security number, current and/or previous addresses, and date of birth in connection with the pre-employment background check.

I further understand that any misrepresentation or false statements given by me may cause the withdrawal of an employment offer or termination of employment. I agree that Northern Kentucky University or any complying reference shall not be held liable in any respect if a job offer is not extended, is withdrawn, or employment is terminated because of false statements made by me on this application, or in any information that I have provided. I further understand that any information obtained will be used for employment related purposes only and will become the property of Northern Kentucky University. If employed, I agree to abide by all applicable University rules, regulations and policies. By signing below, I certify that I have read and agree with these statements and give my permission to NKU to conduct the required pre-employment background check.

Candidate Signature \_\_\_\_\_

Date \_\_\_\_\_

# Employee Information

Staff / Faculty / Other – Non-Employee



DEPARTMENT OF  
**Human Resources**

Select one:	<input type="checkbox"/> New Employee	<input type="checkbox"/> Rehired Employee	<input type="checkbox"/> Current Employee Update/Change*
*Some changes require supporting documentation.			
SSN:		Employee ID Number (if known/assigned):	
Organizational Unit (Department):			

## Personal Data: (Please complete applicable fields.)

Title (Mr., Ms., Dr., etc.):	
Legal Last Name:	
First Name:	
Middle Name:	
Nickname:	
Preferred Last Name:	

Suffix (Jr., Sr., II, etc.):	
Birth Date:	
Gender:	
Marital Status:	
Highest Education Level:	
Course of Study:	

## Permanent Address

Street Address 1:	
Street Address 2:	
City:	
County:	
State:	
Zip Code:	
Country:	

## Phone Numbers and Email Address

Home:		
Cell:		
Work:		
Fax:		
Pager:		
Other:		
Primary Email:		

## Mailing Address

(if different from Permanent Address)

Street Address 1:	
Street Address 2:	
City:	
County:	
State:	
Zip Code:	
Country:	

## NKU Alumni Information

(Complete section if graduated from NKU)

Highest Degree Earned <b>at NKU</b> :	<input type="checkbox"/> J.D./Ed.D.
	<input type="checkbox"/> Master's
	<input type="checkbox"/> Bachelor's
	<input type="checkbox"/> Associate's
	<input type="checkbox"/> Certificate
Major Course of Study for above degree:	

## Emergency Contacts

Primary Emergency Contact		
Last Name:		
First Name:		
Area Code/Phone Number:		

Secondary Emergency Contact		
Last Name:		
First Name:		
Area Code/Phone Number:		

Employee Signature: (handwritten please)		Date:	
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Please return completed form to Human Resources in AC 708.

## STUDENT RESPONSIBILITIES

The student is responsible for:

1. Abiding by the federal, state, and institutional rules and regulations.
2. Satisfactorily performing the work assigned.
3. Enrolling for at least **six (6)** credit hours during the fall and spring semester.
4. Summer employment, student **MUST** have been enrolled in the previous spring or intending to enroll for the upcoming fall semester.
5. Remaining with the job for at least one (1) semester barring any extenuating circumstances.
6. Notifying the supervisor of any absences, regardless of the reason(s).
7. Giving two (2) weeks' notice to the supervisor upon termination for any reason.
8. Reapplying for student employment by completing the appropriate Student Employment forms for each academic year and summer session.
9. Submitting a timesheet as indicated on the student payroll schedule to your supervisor.
10. Providing a **FINAL** copy of your class schedule to your supervisor.
11. Working your assigned schedule. You **ARE NOT** allowed to work during your class time. **THERE WILL BE NO EXCEPTIONS (THIS WOULD INCLUDE IF YOUR CLASS IS CANCELLED OR IF YOUR CLASS IS DISMISSED EARLY).**
12. Informing your supervisor if you are working in another department on campus.
13. **NOT** working more hours than you are approved.
14. Students eligible for Federal Student Employment **MUST** complete a new FAFSA from each academic year.
15. Original Supervisor and Student Responsibilities Form (white copy) **MUST** be returned with the Student Employment Request/Payroll Authorization

**NOTE:** If the student does not accept or follow through with the responsibilities listed above, the student will be jeopardizing further employment at Northern Kentucky University

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Student Signature

**NORTHERN KENTUCKY UNIVERSITY  
OFFICE OF STUDENT FINANCIAL ASSISTANCE**

**LUNCH WAIVER AND BREAK REGULATIONS**

THIS DOCUMENT IS DESIGNED TO INFORM STUDENT EMPLOYEES AND SUPERVISORS OF THEIR RIGHTS AND RESPONSIBILITIES CONCERNING LUNCH AND BREAK REGULATIONS.

**KENTUCKY STATE LAW AND NKU POLICY STATE THE FOLLOWING:**

1. Hours worked in excess of 40 within a work-week (Sunday through Saturday) must be paid at a rate of one and one-half the regular pay rate. NKU policy dictates that student employees are not to exceed 25 hours a week during the regular academic year and 35 hours a week during the summer session.
2. If four (4) consecutive hours are worked, the employee is entitled to **ONE** ten minute break in addition to the unpaid lunch break.
3. Every employee must be granted a reasonable period for lunch if the employee works five (5) or more consecutive hours.

**BY SIGNING BELOW, THE STUDENT IS ACKNOWLEDGING THAT THE ABOVE INFORMATION IS UNDERSTOOD.**

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**STUDENT SIGNATURE**

THE UNIVERSITY REALIZES THAT THERE ARE OCCASIONS WHEN IT MAY NOT BE ADVANTAGEOUS OR CONVENIENT TO TAKE AN UNPAID LUNCH BREAK, THEREFORE, WITH MUTUAL AGREEMENT AND CONSENT BETWEEN THE STUDENT EMPLOYEE AND THE SUPERVISOR, THE UNPAID BREAK MAY BE WAIVED. BY SIGNING THIS AGREEMENT, THE STUDENT IS PLACING ON FILE THE CONSENT FORM THAT, IF MUTUALLY AGREED, THE STUDENT MAY AT TIMES WAIVE THE UNPAID BREAK.

**PRINT STUDENT'S NAME BELOW:**

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**LAST**

**FIRST**

**MI**

**SOCIAL SECURITY NUMBER**

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**STUDENT SIGNATURE**

**DATE**

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**SUPERVISOR SIGNATURE**

**DATE**

## SUPERVISOR RESPONSIBILITIES

The supervisor is responsible for:

1. Abiding by the federal, state, and institutional rules and regulations.
2. Return **ALL COMPLETED PAPERWORK IN A TIMELY MANNER (NO STUDENT WILL BE PUT ON PAYROLL UNTIL ALL COMPLETED PAPERWORK IS SENT TO THE OFFICE OF STUDENT FINANCIAL ASSISTANCE).**
3. Receiving a **FINAL** copy of student(s) class schedule.
4. **NOT** allowing student(s) to work during their class time. **THERE WILL BE NO EXCEPTIONS (THIS WOULD INCLUDE IF THEIR CLASS IS CANCELLED OR IF THEIR CLASS IS DISMISSED EARLY).**
5. Informing the Office of Student Financial Assistance (by email, schultzb2@nku.edu) if your student is working in another department on campus (Once the supervisor is notified by the student).
6. **NOT** allowing student(s) to work more hours than they are approved.
7. **COMPLETING** the necessary paperwork to terminate student and forward to the Office of Student Assistance.
8. Timesheet accurately reflecting student's time worked and hours are calculated correctly.
9. Knowing International Student Employees **CAN NOT** work without a Social Security Card.
10. Knowing International Student Employees **ARE NOT** allowed to work more than 20 hours per week during the Academic Year and they **MUST** be enrolled for 12 hours per semester.
11. Knowing student(s) **MUST** be enrolled for 6 hours per semester in order to be a student employee (excluding summer).
12. Completely filling out I-9 form. Expiration dates will be checked regularly.
13. Submitting a student employment packet for any given semester (fall/spring/academic year/summer).
14. Original Supervisor and Student Responsibilities Form (white copy) **MUST** be returned with the Student Employment Request/Payroll Authorization.

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Supervisor Signature



Employment Eligibility Verification  
Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
Form I-9  
OMB No. 1615-0047  
Expires 10/31/2022

► **START HERE:** Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

**Section 1. Employee Information and Attestation** (*Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.*)

Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number [ ][ ] - [ ][ ] - [ ][ ][ ]		Employee's E-mail Address		Employee's Telephone Number	

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States ( <i>See instructions</i> )	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. ( <i>See instructions</i> )	
<i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i>	
1. Alien Registration Number/USCIS Number: _____ <b>OR</b> 2. Form I-94 Admission Number: _____ <b>OR</b> 3. Foreign Passport Number: _____ Country of Issuance: _____	
QR Code - Section 1 Do Not Write In This Space	

Signature of Employee	Today's Date (mm/dd/yyyy)
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**Preparer and/or Translator Certification (check one):**

☐ I did not use a preparer or translator. ☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.  
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Today's Date (mm/dd/yyyy)	
Last Name (Family Name)		First Name (Given Name)	
Address (Street Number and Name)		City or Town	State ZIP Code



Employer Completes Next Page





**Employment Eligibility Verification**  
**Department of Homeland Security**  
**U.S. Citizenship and Immigration Services**

**USCIS**  
**Form I-9**  
OMB No. 1615-0047  
Expires 10/31/2022

**Section 2. Employer or Authorized Representative Review and Verification**

*(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")*

<b>Employee Info from Section 1</b>	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
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<b>List A</b> Identity and Employment Authorization	<b>OR</b>	<b>List B</b> Identity	<b>AND</b>	<b>List C</b> Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)
Document Title		<div>Additional Information</div> <div>QR Code - Sections 2 &amp; 3 Do Not Write In This Space</div>		
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

**Certification:** I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

**The employee's first day of employment (mm/dd/yyyy):** \_\_\_\_\_ *(See instructions for exemptions)*

Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name of Employer or Authorized Representative		First Name of Employer or Authorized Representative	Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	ZIP Code

**Section 3. Reverification and Rehires** *(To be completed and signed by employer or authorized representative.)*

<b>A. New Name (if applicable)</b>			<b>B. Date of Rehire (if applicable)</b>	
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)	

**C.** If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
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I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative
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## LISTS OF ACCEPTABLE DOCUMENTS

### All documents must be UNEXPIRED

Employees may present one selection from List A  
or a combination of one selection from List B and one selection from List C.

<b>LIST A</b> <b>Documents that Establish Both Identity and Employment Authorization</b>	<b>OR</b>	<b>LIST B</b> <b>Documents that Establish Identity</b>	<b>AND</b>	<b>LIST C</b> <b>Documents that Establish Employment Authorization</b>
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>		<ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li>For persons under age 18 who are unable to present a document listed above:</li> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol>		<ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security</li> </ol>

**Examples of many of these documents appear in the Handbook for Employers (M-274).**

**Refer to the instructions for more information about acceptable receipts.**

## Employee's Withholding Certificate

OMB No. 1545-0074

**2021**

► **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**  
► **Give Form W-4 to your employer.**  
► **Your withholding is subject to review by the IRS.**

<b>Step 1:</b> <b>Enter Personal Information</b>	(a) First name and middle initial	Last name	(b) Social security number
	Address		► Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App), and privacy.

**Step 2:**  
**Multiple Jobs or Spouse Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ► ☐

**TIP:** To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

**Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

<b>Step 3:</b> <b>Claim Dependents</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):	
	Multiply the number of qualifying children under age 17 by \$2,000 ► \$	
	Multiply the number of other dependents by \$500 . . . . . ► \$	
	Add the amounts above and enter the total here . . . . .	<b>3</b> \$
<b>Step 4 (optional):</b> <b>Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b> \$
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b> \$
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b> \$

<b>Step 5:</b> <b>Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)		Date
<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)

**Step 2(b) – Multiple Jobs Worksheet** *(Keep for your records.)*

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

**Note:** If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 . . . . . **1** \$ \_\_\_\_\_
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
  - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . **2a** \$ \_\_\_\_\_
  - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b . . . . . **2b** \$ \_\_\_\_\_
  - c** Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . **2c** \$ \_\_\_\_\_
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. . . . . **3** \_\_\_\_\_
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

**Step 4(b) – Deductions Worksheet** *(Keep for your records.)*

- 1** Enter an estimate of your 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income . . . . . **1** \$ \_\_\_\_\_
- 2** Enter:  $\left\{ \begin{array}{l} \bullet \$25,100 \text{ if you're married filing jointly or qualifying widow(er)} \\ \bullet \$18,800 \text{ if you're head of household} \\ \bullet \$12,550 \text{ if you're single or married filing separately} \end{array} \right\}$  . . . . . **2** \$ \_\_\_\_\_
- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" . . . . . **3** \$ \_\_\_\_\_
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information . . . . . **4** \$ \_\_\_\_\_
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 . . . . . **5** \$ \_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

## General Instructions

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 and you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2021 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2022.

**Your privacy.** If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



**Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2021 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

**Married Filing Jointly or Qualifying Widow(er)**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$190	\$850	\$890	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,100	\$1,870	\$1,870
\$10,000 - 19,999	190	1,190	1,890	2,090	2,220	2,220	2,220	2,220	2,300	3,300	4,070	4,070
\$20,000 - 29,999	850	1,890	2,750	2,950	3,080	3,080	3,080	3,160	4,160	5,160	5,930	5,930
\$30,000 - 39,999	890	2,090	2,950	3,150	3,280	3,280	3,360	4,360	5,360	6,360	7,130	7,130
\$40,000 - 49,999	1,020	2,220	3,080	3,280	3,410	3,490	4,490	5,490	6,490	7,490	8,260	8,260
\$50,000 - 59,999	1,020	2,220	3,080	3,280	3,490	4,490	5,490	6,490	7,490	8,490	9,260	9,260
\$60,000 - 69,999	1,020	2,220	3,080	3,360	4,490	5,490	6,490	7,490	8,490	9,490	10,260	10,260
\$70,000 - 79,999	1,020	2,220	3,160	4,360	5,490	6,490	7,490	8,490	9,490	10,490	11,260	11,260
\$80,000 - 99,999	1,020	3,150	5,010	6,210	7,340	8,340	9,340	10,340	11,340	12,340	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,930	7,130	8,260	9,320	10,520	11,720	12,920	14,120	15,090	15,290
\$150,000 - 239,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,230	16,190	16,400
\$240,000 - 259,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,270	17,040	18,040
\$260,000 - 279,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,870	14,870	16,870	18,640	19,640
\$280,000 - 299,999	2,040	4,440	6,500	7,900	9,230	10,470	12,470	14,470	16,470	18,470	20,240	21,240
\$300,000 - 319,999	2,040	4,440	6,500	7,940	10,070	12,070	14,070	16,070	18,070	20,070	21,840	22,840
\$320,000 - 364,999	2,720	5,920	8,780	10,980	13,110	15,110	17,110	19,110	21,190	23,490	25,560	26,860
\$365,000 - 524,999	2,970	6,470	9,630	12,130	14,560	16,860	19,160	21,460	23,760	26,060	28,130	29,430
\$525,000 and over	3,140	6,840	10,200	12,900	15,530	18,030	20,530	23,030	25,530	28,030	30,300	31,800

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$440	\$940	\$1,020	\$1,020	\$1,410	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040	\$2,040
\$10,000 - 19,999	940	1,540	1,620	2,020	3,020	3,470	3,470	3,470	3,640	3,840	3,840	3,840
\$20,000 - 29,999	1,020	1,620	2,100	3,100	4,100	4,550	4,550	4,720	4,920	5,120	5,120	5,120
\$30,000 - 39,999	1,020	2,020	3,100	4,100	5,100	5,550	5,720	5,920	6,120	6,320	6,320	6,320
\$40,000 - 59,999	1,870	3,470	4,550	5,550	6,690	7,340	7,540	7,740	7,940	8,140	8,150	8,150
\$60,000 - 79,999	1,870	3,470	4,690	5,890	7,090	7,740	7,940	8,140	8,340	8,540	9,190	9,990
\$80,000 - 99,999	2,000	3,810	5,090	6,290	7,490	8,140	8,340	8,540	9,390	10,390	11,190	11,990
\$100,000 - 124,999	2,040	3,840	5,120	6,320	7,520	8,360	9,360	10,360	11,360	12,360	13,410	14,510
\$125,000 - 149,999	2,040	3,840	5,120	6,910	8,910	10,360	11,360	12,450	13,750	15,050	16,160	17,260
\$150,000 - 174,999	2,220	4,830	6,910	8,910	10,910	12,600	13,900	15,200	16,500	17,800	18,910	20,010
\$175,000 - 199,999	2,720	5,320	7,490	9,790	12,090	13,850	15,150	16,450	17,750	19,050	20,150	21,250
\$200,000 - 249,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$250,000 - 399,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$400,000 - 449,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,910	21,220	22,520
\$450,000 and over	3,140	6,250	8,830	11,330	13,830	15,790	17,290	18,790	20,290	21,790	23,100	24,400

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$820	\$930	\$1,020	\$1,020	\$1,020	\$1,420	\$1,870	\$1,870	\$1,910	\$2,040	\$2,040
\$10,000 - 19,999	820	1,900	2,130	2,220	2,220	2,620	3,620	4,070	4,110	4,310	4,440	4,440
\$20,000 - 29,999	930	2,130	2,360	2,450	2,850	3,850	4,850	5,340	5,540	5,740	5,870	5,870
\$30,000 - 39,999	1,020	2,220	2,450	2,940	3,940	4,940	5,980	6,630	6,830	7,030	7,160	7,160
\$40,000 - 59,999	1,020	2,470	3,700	4,790	5,800	7,000	8,200	8,850	9,050	9,250	9,380	9,380
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,850	11,050	11,250	11,520	12,320
\$80,000 - 99,999	1,880	4,280	5,710	7,000	8,200	9,400	10,600	11,250	11,590	12,590	13,520	14,320
\$100,000 - 124,999	2,040	4,440	5,870	7,160	8,360	9,560	11,240	12,690	13,690	14,690	15,670	16,770
\$125,000 - 149,999	2,040	4,440	5,870	7,240	9,240	11,240	13,240	14,690	15,890	17,190	18,420	19,520
\$150,000 - 174,999	2,040	4,920	7,150	9,240	11,240	13,290	15,590	17,340	18,640	19,940	21,170	22,270
\$175,000 - 199,999	2,720	5,920	8,150	10,440	12,740	15,040	17,340	19,090	20,390	21,690	22,920	24,020
\$200,000 - 249,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$250,000 - 349,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$350,000 - 449,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,900	25,200
\$450,000 and over	3,140	6,840	9,570	12,160	14,660	17,160	19,660	21,610	23,110	24,610	26,050	27,350



## Employee Authorization Agreement For Direct Deposit

Employees are able to direct deposit up to four different accounts. When choosing an additional deposit, you must enter an amount or a hundred percent that will go into the additional account.

I, the undersigned, hereby authorize Northern Kentucky University to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries made in error to the account(s) designed below and the depository name below, to credit and/or debit the same to such account.

### Section to be completed by employee:

Employee Name: \_\_\_\_\_

SS#: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

NKU Department (Work Location): \_\_\_\_\_

Work Telephone #: \_\_\_\_\_

#### 1<sup>st</sup> Account Designation:

Bank/Depository Name \_\_\_\_\_

Account Number: \_\_\_\_\_

ABA Routing No. (Required): \_\_\_\_\_

Amount or Percentage for Deposit: \_\_\_\_\_

Checking Account \_\_\_\_\_ Savings Account \_\_\_\_\_

#### 2nd Account Designation:

Bank/Depository Name \_\_\_\_\_

Account Number: \_\_\_\_\_

ABA Routing No. (Required): \_\_\_\_\_

Amount or Percentage for Deposit: \_\_\_\_\_

Checking Account \_\_\_\_\_ Savings Account \_\_\_\_\_

#### 3rd Account Designation:

Bank/Depository Name \_\_\_\_\_

Account Number: \_\_\_\_\_

ABA Routing No. (Required): \_\_\_\_\_

Amount or Percentage for Deposit: \_\_\_\_\_

Checking Account \_\_\_\_\_ Savings Account \_\_\_\_\_

#### 4th Account Designation:

Bank/Depository Name \_\_\_\_\_

Account Number: \_\_\_\_\_

ABA Routing No. (Required): \_\_\_\_\_

Amount or Percentage for Deposit: \_\_\_\_\_

Checking Account \_\_\_\_\_ Savings Account \_\_\_\_\_

The authorization is to remain in full force and effect until Northern Kentucky University has received written notification from me, or if I should cease my employment. Notification of its termination will be provided in such time and in such manner as to afford Northern Kentucky University and the depository a reasonable opportunity to act upon it.

**Please upon filling out return to Payroll & Tax dept. located LAC 613.**

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**VOIDED CHECK**

#### Cancellation of Direct Deposit

**Please sign here if you wish to cancel authorization for direct deposit**

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

OMB No. 1545-0795

► Go to [www.irs.gov/Form8233](http://www.irs.gov/Form8233) for instructions and the latest information. ► See separate instructions.

## Who Should Use This Form?

**Note:** For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see **Definitions** in the instructions.

**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.

Compensation for dependent personal services performed in the United States

A tax treaty withholding exemption for part or all of that compensation.

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 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 \_\_\_\_\_, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

## Part I Identification of Beneficial Owner (See instructions.)

**1** Name of individual who is the beneficial owner **2** U.S. taxpayer identification number **3** Foreign tax identification number, if any

**4** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.

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.**

City or town, state, and ZIP code

**Note:** Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

**6** U.S. visa type

**7a** Country issuing passport

**7b** Passport number

**8** Date of entry into the United States

**9a** Current nonimmigrant status

**9b** Date your current nonimmigrant status expires

**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

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

**a** Description of personal services you are providing

**b** Total compensation you expect to be paid for these services in this calendar or tax year \$

- 12** If compensation is exempt from withholding based on a tax treaty benefit, provide:

**a** Tax treaty on which you are basing exemption from withholding

**b** Treaty article on which you are basing exemption from withholding

**c** Total compensation listed on line 11b above that is exempt from tax under this treaty \$

**d** Country of residence

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

- 13** Noncompensatory scholarship or fellowship income:

**a** Amount \$

**b** Tax treaty on which you are basing exemption from withholding

**c** Treaty article on which you are basing exemption from withholding

**d** 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)

## 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, or was a resident of the treaty country listed on line 12a and/or 13b above at the time of, or immediately prior to, entry into the United States, as required by the treaty.

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

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 ▶



# Instructions for Form 8233

(Rev. November 2020)



Department of the Treasury  
Internal Revenue Service

(Use with the September 2018 revision of Form 8233.)

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

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### Future Developments

For the latest information about developments related to Form 8233 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8233](https://www.irs.gov/Form8233).



**You must know the terms of the tax treaty between the United States and the treaty country to properly complete Form 8233.**

### What's New

**COVID-19 medical condition travel exception (Rev. Proc. 2020-20 exception).** The IRS has provided relief from withholding on compensation for certain dependent personal services for individuals who were unable to leave the United States due to the global health emergency caused by COVID-19. For more information, see [COVID-19 Medical Condition Travel Exception \(Rev. Proc. 2020-20 Exception\)](https://www.irs.gov/irb/2020-20/IRB2020-20010101A) under *Definitions*, later. If you have income from [independent personal services](https://www.irs.gov/irb/2020-20/IRB2020-20010101A) (defined later) performed in the United States due to travel disruptions related to the COVID-19 Emergency, as defined in Rev. Proc. 2020-20, see [IRS.gov/faqs-for-non-resident-alien-individuals-and-foreign-businesses-with-employees-or-agents-impacted-by-covid-19-emergency-travel-disruptions](https://www.irs.gov/irb/2020-20/IRB2020-20010101A) for additional information.

See Form 8843 if you had a specific medical condition, including the COVID-19 medical condition travel exception as described in Rev. Proc. 2020-20 that kept you from leaving the United States.

### Reminders

**Individual taxpayer identification number (ITIN).** You may need to renew your ITIN. See [Expired ITIN](https://www.irs.gov/itinn), later.

### Purpose of Form

In general, section 1441 requires 30% income tax withholding on [compensation for independent personal services](https://www.irs.gov/irb/2020-20/IRB2020-20010101A) (defined later). Sections 1441, 3401, and

3402 require withholding, sometimes at 30% and sometimes at graduated rates, on [compensation for dependent personal services](https://www.irs.gov/irb/2020-20/IRB2020-20010101A) (defined later). However, some payments may be exempt from withholding because of a tax treaty. Complete and give Form 8233 to your withholding agent if some or all of your compensation is exempt from withholding.

You can use Form 8233 to claim a tax treaty withholding exemption for [noncompensatory scholarship or fellowship income](https://www.irs.gov/irb/2020-20/IRB2020-20010101A) only if you are also claiming a tax treaty withholding exemption for compensation for personal services (including compensatory scholarship or fellowship income) received from the same withholding agent.



**If you have income from independent personal services, you generally cannot claim a treaty exemption if you have an office or fixed base in the United States available to you, including if you are a partner in a partnership that has an office or fixed base. A few treaties include limited exceptions to this general rule.**

**Additional information.** You can download the complete text of most U.S. tax treaties at [IRS.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties-A-to-Z](https://www.irs.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties-A-to-Z). Technical explanations for many of those treaties are also available on that site.

General information about tax treaties is available at [IRS.gov/Individuals/International-Taxpayers/Tax-Treaties](https://www.irs.gov/Individuals/International-Taxpayers/Tax-Treaties). Also, see Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

You can get any of the forms or publications referred to in these instructions by downloading them from [IRS.gov/Forms](https://www.irs.gov/Forms) or ordering them from [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).

### Giving Form 8233 to the Withholding Agent

You must complete a separate Form 8233:

- For each tax year (be sure to specify the tax year in the space provided above Part I of the form),
- For each withholding agent, and
- For each type of income.

However, you can use one Form 8233 to claim a tax treaty withholding exemption for both compensation for personal services (including compensatory scholarship or fellowship income) and noncompensatory scholarship or fellowship income received from the same withholding agent.

Give the form to the withholding agent. The withholding agent's responsibilities are discussed in the Part IV instructions.

**Example.** A nonresident alien is primarily present in the United States as a professor, but is also occasionally invited to lecture at other educational institutions. These lectures are not connected with his teaching obligations but are in the nature of self-employment. For each tax year, the professor must complete and give a separate Form 8233 to the withholding agent at each institution in order to claim tax treaty benefits on the separate items of income, if the treaty so permits.

**COVID-19 medical condition travel exception (Rev. Proc. 2020-20 exception).** If your withholding agent currently treats your income as exempt based on a previously submitted Form 8233, you are not required to provide an additional Form 8233 to obtain the [COVID-19 Medical Condition Travel Exception](https://www.irs.gov/irb/2020-20/IRB2020-20010101A) (discussed later). However, if you are required to submit a Form 8233 to have the withholding agent treat your income as exempt, follow the instructions to complete the form. See the instructions for line 14 to see how to complete that line of the form.

If you do not provide a new Form 8233 to the withholding agent, or if the withholding agent has already withheld income tax that would be exempt from withholding, you can file Form 1040-NR and attach a statement including the same information requested on the Form 8233 (including the phrase "COVID-19 MEDICAL CONDITION TRAVEL EXCEPTION", your [COVID-19 Emergency Period](https://www.irs.gov/irb/2020-20/IRB2020-20010101A) (defined later), the applicable tax treaty, and the applicable tax treaty article to obtain a refund of the withholding on your income).

## Definitions

### COVID-19 Medical Condition Travel Exception (Rev. Proc. 2020-20 Exception)

Travel and related disruptions from the global outbreak of the COVID-19 virus may cause certain eligible individuals (as defined in section 3.04 of Rev. Proc. 2020-20), who did not anticipate meeting the substantial presence test (see [Nonresident Alien](#), later), to become residents of the United States for federal income tax purposes during 2020 and may impact an individual's qualifications for certain treaty benefits. Regardless of whether individuals were infected with the COVID-19 virus, they may have become severely restricted in their movements, including by order of government authorities.

Individuals who do not have the COVID-19 virus and attempt to leave the United States may also face canceled flights and disruptions in other forms of transportation, shelter-in-place orders, quarantine, and border closures. Additionally, even those who can travel may feel unsafe doing so due to recommendations to implement social distancing and limit exposure to public spaces (collectively, COVID-19 Emergency Travel Disruptions). Therefore, an eligible individual who fulfills the requirements of the COVID-19 Medical Condition Travel Exception (Rev. Proc. 2020-20 Exception) (generally, one who intended to leave the United States, but was unable to do so due to COVID-19 Emergency Travel Disruptions) may exclude the individual's [COVID-19 Emergency Period](#) (defined later) for purposes of applying the substantial presence test.

Similar relief applies in determining whether an individual (whether or not an eligible individual as defined in section 3.04 of Rev. Proc. 2020-20) qualifies for benefits under a U.S. income tax treaty with respect to income from dependent personal services performed in the United States due to COVID-19 Emergency Travel Disruptions. For example, many U.S. income tax treaties exempt income from employment (or other dependent personal services) if, among other things, the recipient is present in the United States for no more than 183 days in any 12-month period that begins or ends in the relevant tax year. An alien individual who is a [resident of a treaty country](#) (defined later) may exclude the individual's [COVID-19 Emergency Period](#) (defined later) for purposes of determining the availability of treaty benefits with respect to income from dependent personal services.

**COVID-19 Emergency Period.** A single period of up to 60 consecutive calendar days you select, starting no earlier than February 1, 2020, but no later than April 1, 2020, during which you were physically present in the United States, but were unable to leave due to COVID-19 Emergency Travel Disruptions.

**How to report.** See [Giving Form 8233 to the Withholding Agent](#), earlier, for more information on how to claim the COVID-19 Medical Condition Travel Exception (Rev. Proc. 2020-20 Exception).

**More information.** For more information, see Rev. Proc. 2020-20, 2020-20 I.R.B. 801, available at [IRS.gov/irb/2020-20 IRB#REV-PROC-2020-20](#).

### Nonresident Alien

If you are an alien individual (that is, an individual who is not a U.S. citizen), specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are a resident alien if you meet either the "green card test" or the "substantial presence test" (see [COVID-19 Medical Condition Travel Exception \(Rev. Proc. 2020-20 Exception\)](#), earlier) for the calendar year. Any person not meeting either test is generally a nonresident alien. Additionally, an alien individual who qualifies as a [resident of a treaty country](#) (defined later) or a bona fide resident of Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa is a nonresident alien individual.

For more information on the tests used to determine resident alien or nonresident alien status, see Pub. 519.



*Even though a nonresident alien individual married to a U.S. citizen or resident alien can choose to be treated as a resident alien for certain purposes (for example, filing a joint income tax return), such individual is still treated as a nonresident alien for withholding tax purposes.*

### U.S. Person

For purposes of this form, a U.S. person is a U.S. citizen or resident alien.

### Tax Treaty Withholding Exemption

This term refers to an exemption from withholding permitted by IRS regulations under section 1441 that is based on a tax treaty benefit. See [Resident of a Treaty Country](#) next for requirements for claiming a tax treaty benefit on this form.

### Resident of a Treaty Country

In general, an alien individual is a resident of a treaty country if he or she qualifies as a resident of that country (1) under the

country's domestic law, and (2) under the terms of the residency article of the tax treaty between the United States and that country.

A nonresident alien can claim a tax treaty benefit on this form only if that individual is the beneficial owner of the income and meets the residency requirement and all other requirements for the requested benefits under the terms of the tax treaty.

If you are claiming a benefit under either the income from employment/dependent personal services article or the income from independent services/business profits article of the treaty, you must be a resident of the treaty country. However, if you are claiming a benefit under the student/trainee or teacher/researcher article of a treaty, you generally only need to have been a resident of the treaty country immediately before (or at the time) you came to the United States.

### Compensation for Independent Personal Services

Independent personal services are services performed as an independent contractor in the United States by a nonresident alien who is self-employed rather than an employee. Compensation for such services includes payments for contract labor; payments for professional services, such as fees to an attorney, physician, or accountant, if the payments are made directly to the person performing the services; consulting fees; and honoraria paid to visiting professors, teachers, researchers, scientists, and prominent speakers.

**Business profits.** Certain treaties do not have an independent personal services article. Payments for independent personal services may be covered under the business profits article of an applicable income tax treaty. If you are eligible to claim exemption from withholding on this type of income, complete and give Form 8233 to the withholding agent.



*Under certain treaties, such as those with Canada, India, and Portugal, independent contractors who do not have a fixed base in the United States may still be taxable on their income for services performed in the United States if they stay in the United States for more than a specified period of time (generally, 90 or 183 days, depending on the treaty). See, for example, Article 5, paragraph 9 of the United States-Canada income tax treaty and Article 15, paragraph 1(b) of the United States-India income tax treaty. Often, these contractors cannot claim an exemption from withholding at the time of payment because they do not know whether their stay will exceed the specified period.*

**Public entertainers.** Generally, athletes and entertainers are not exempt from tax on income derived from their activities as such. Most treaties have a special article that covers them that takes precedence over the independent personal services and dependent personal services articles of treaties. They may be exempt in some treaties only if the total amount paid for a year is below a dollar threshold. Generally, the IRS cannot accept Form 8233 because the exemption may be based on factors that cannot be determined until after the end of the year. These individuals are subject to 30% withholding from gross income paid for personal services performed unless they apply for a reduced rate of withholding using Form 13930.

### Required Withholding Form

For compensation you receive for independent personal services, complete Form 8233 to claim a tax treaty withholding exemption for part or all of that income.

### Compensation for Dependent Personal Services

Dependent personal services are services performed as an employee in the United States by a nonresident alien. Dependent personal services include [compensatory scholarship or fellowship income](#) (defined later). Compensation for such services includes wages, salaries, fees, bonuses, commissions, and similar designations for amounts paid to an employee.

**Note.** If you were unable to meet the requirements for the requested benefits under the terms of an applicable tax treaty due to presence in the United States, see [COVID-19 Medical Condition Travel Exception \(Rev. Proc. 2020-20 Exception\)](#), earlier.

### Required Withholding Form(s)

Complete Form 8233 for compensation you receive for dependent personal services only if you are claiming a tax treaty withholding exemption for part or all of that income.

For compensation for which you are not claiming a tax treaty withholding exemption, use Form W-4, or you can also calculate your withholding online with the Tax Withholding Estimator at [IRS.gov/Individuals/Tax-Withholding-Estimator](#).

**Completing your Form W-4.** You should complete your Form W-4 as follows.

**Step 1.** You are required to enter a social security number (SSN) in box 1b of Form W-4. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5 online at [SSA.gov](#).

from your local Social Security Administration (SSA) office, or by calling the SSA at 800-772-1213.



*You cannot enter an individual taxpayer identification number (ITIN) in box 1b of Form W-4. See [Notice 1392](#), for more information about completing Form W-4.*

**Box 1c.** Check the single box regardless of your actual marital status.

**Step 2.** Use Step 2 of Form W-4 if you have more than one job at the same time, or your spouse works.

**Step 3.** Complete Step 3 only if you are a nonresident alien who is a resident of Canada, Mexico, or South Korea, or a resident of India who is a student or business apprentice. You cannot take a deduction for a qualifying child or other dependent unless you meet the above requirements. See Pub. 519 for more information.

**Step 4.** Complete Step 4 if you have other income on which no tax was withheld. Generally, nonresident aliens cannot take the standard deduction. Also, any itemized deductions to which you are entitled may be limited. See Pub. 519 for more information.



*The above instructions generally apply to the 2020 and 2021 Form W-4. See the subsequent year Form W-4 and its instructions for withholding that occurs after 2021.*

### Compensatory Scholarship or Fellowship Income

In general, scholarship or fellowship income is compensatory to the extent it represents payment for past, present, or future services (for example, teaching or research) performed by a nonresident alien as an employee and the performance of those services is a condition for receiving the scholarship or fellowship (or tuition reduction).

**Example.** XYZ University awards a scholarship to George, a nonresident alien student. The only condition of the scholarship is that George attends classes and maintains a minimum level of academic performance. The scholarship income is not compensatory because George is not required to perform services as an employee as a condition for receiving the scholarship.

### Required Withholding Form(s)

Compensatory scholarship or fellowship income is considered to be dependent personal services income. Therefore, complete Form 8233 for this income if you are claiming a tax treaty withholding exemption for part or all of that income.

For any part of this compensatory income for which you are not claiming a tax treaty withholding exemption, use Form W-4 or the Tax Withholding Estimator at [IRS.gov/Individuals/Tax-Withholding-Estimator](#). For the Form W-4, see [Completing your Form W-4](#), earlier.

### Noncompensatory Scholarship or Fellowship Income

Noncompensatory scholarship or fellowship income is scholarship or fellowship income that is not [compensatory scholarship or fellowship income](#) (defined earlier).

In most cases, the taxable portion of noncompensatory scholarship or fellowship income (defined next) paid to a nonresident alien is subject to withholding at:

- 30%, or
- 14% if the nonresident alien is temporarily present in the United States under an "F," "J," "M," or "Q" visa.

**Taxable portion of noncompensatory scholarship or fellowship income.** If you were a degree candidate, the amount of this type of income that you used for expenses other than tuition and course-related expenses (fees, books, supplies, and equipment) is taxable in most cases. For example, in most cases amounts used for room, board, and travel are taxable. If you were not a degree candidate, the full amount of the scholarship or fellowship income is taxable in most cases.

### Required Withholding Form

In most cases, you should complete Form W-8BEN to claim a tax treaty withholding exemption for this type of income. No Form W-8BEN is required unless a treaty benefit is being claimed.

**Exception.** If you are receiving both compensation for personal services (including compensatory scholarship or fellowship income) and noncompensatory scholarship or fellowship income from the same withholding agent, you can use one Form 8233 for both types of income. However, this exception applies only if you are claiming a tax treaty withholding exemption for both types of income.

**Alternate withholding election.** A withholding agent can elect to withhold on the taxable portion of noncompensatory scholarship or fellowship income of a nonresident alien temporarily present in the United States under an "F," "J," "M," or "Q" visa as if it were compensatory scholarship or fellowship income (provided the nonresident alien is not claiming treaty benefits with respect to that income). The withholding agent makes this election by requesting that the nonresident alien complete Form W-4



using the instructions in Rev. Proc. 88-24, 1988-1 C.B. 800. Indian students should also see Rev. Proc. 93-20, 1993-1 C.B. 528.

## Withholding Agent

Any person, U.S. or foreign, that has control, receipt, or custody of an amount subject to withholding or that can disburse or make payments of an amount subject to withholding is a withholding agent. The withholding agent can be an individual, corporation, partnership, trust, association, or any other entity, including (but not limited to) any foreign intermediary, foreign partnership, and U.S. branch of certain foreign banks and insurance companies. In most cases, the person who pays (or causes to be paid) the amount subject to withholding to the nonresident alien individual (or to his or her agent) must withhold.

**Note.** See [Giving Form 8233 to the Withholding Agent](#), earlier, for more information on how filers can claim the [COVID-19 Medical Condition Travel Exception \(Rev. Proc. 2020-20 Exception\)](#).

## Beneficial Owner

The beneficial owner of income is in most cases the person who is required under U.S. tax principles to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. In the case of amounts paid that do not constitute income, beneficial ownership is determined as if the payment were income.

## Avoid Common Errors

To ensure that your Form 8233 is promptly accepted, be sure that you:

- Answer all applicable questions completely;
- Specify the tax year for which this form will be effective in the space provided above Part I of the form;
- Enter your complete name, addresses, and identifying number(s) in Part I;
- Have attached the required statement described in the line 10 instructions if you are a foreign student, trainee, professor/teacher, or researcher;
- Are not trying to claim tax treaty benefits for a country with which the United States does not have a ratified tax treaty;
- Are not trying to claim tax treaty benefits that do not exist in your treaty;
- Complete lines 11 through 14 in sufficient detail to allow the IRS to determine the tax treaty benefit you are claiming; and

- Complete the required certification in Part III.

# Specific Instructions

## Part I

### Line 2

You must furnish a U.S. taxpayer identification number on this form. In most cases, you must enter your SSN on line 2.

If you do not have an SSN and are not eligible to get one, you must get an ITIN. To apply for an ITIN, file Form W-7 with the IRS. In most cases, you apply for an ITIN when you file your tax return for which you need the ITIN. However, if the reason for your ITIN request is because you need to provide Form 8233 to the withholding agent, you must file Form W-7 and provide proof that you are not eligible for an SSN (your Form SS-5 was rejected by the SSA) and include a Form 8233. Allow 7 weeks for the IRS to notify you of your ITIN application status (9 to 11 weeks if you submit the application during peak processing periods (January 15 through April 30) or if you're filing from overseas).

For details on how to apply for an ITIN, see Form W-7 and its instructions. Get Form W-7 online at [IRS.gov/Forms](#). For more information on obtaining an ITIN, go to [IRS.gov/ITIN](#).

If you have applied for an SSN or ITIN but have not yet received it, you can attach a copy of a completed Form W-7 or SS-5 showing that a number has been applied for.



*An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.*

**Expired ITIN.** Generally, ITINs issued after December 31, 2012, will remain in effect as long as the individual to whom the ITIN was issued filed a tax return (or is included as a dependent on the tax return of another taxpayer) at least once in the last 3 tax years. Otherwise, the ITIN will expire at the end of the third consecutive tax year in which the individual did not file a tax return. All expired ITINs must be renewed before being used on a U.S. tax return.

For more information, go to [IRS.gov/ITIN](#).

### Line 3

If your country of residence for tax purposes has issued you a tax identification number, enter it here. For example, if you are a resident of Canada, enter your Social Insurance Number.

### Line 4

Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are completing Form 8233 to claim a tax treaty withholding exemption, you must determine your residency in the manner required by the treaty. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you are an individual who does not have a tax residence in any country, your permanent residence is where you normally reside.

Most tax treaties that provide for a tax treaty withholding exemption for students, trainees, teachers, or researchers require that the recipient be a resident of the treaty country at the time of, or immediately before, entry into the United States. Thus, in most cases, a student or researcher can claim the withholding exemption even if he or she no longer has a permanent address in the treaty country after entry into the United States. If this is the case, you can provide a U.S. address on line 4 and still be eligible for the withholding exemption if all other conditions required by the tax treaty are met. You must also identify on line 12a and/or line 13b the tax treaty country of which you were a resident at the time of, or immediately before, your entry into the United States.

### Line 6

Enter your U.S. visa type. For example, foreign students are usually granted an "F-1" visa. Foreign professors, teachers, or researchers are usually granted a "J-1" visa. Business/vocational trainees are usually granted an "M-1" visa; however, some persons granted a "J-1" visa may also be considered business/vocational trainees (for example, a person admitted to complete a postgraduate residency in medicine).

If you do not have, or do not need, a visa, write "None."



*Spouses and dependents admitted on secondary visas (for example, "F-2," "J-2," "H-4," and "O-3" visas) are usually not eligible to claim the same treaty benefits as the primary visa holder.*

### Line 8

In most cases, you must enter your date of entry into the United States that relates to your current nonimmigrant status. For example, enter the date of arrival shown on your current Immigration Form I-94, Arrival-Departure Record.

**Exception.** If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the

earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher or a researcher) under Article 15 of the tax treaty between the United States and Norway. You previously claimed treaty benefits (as a student) under Article 16, paragraph 1, of that treaty. Under Article 16, paragraph 4, of that treaty, the combination of exemptions under Articles 15 and 16, paragraph 1, cannot extend beyond 5 tax years from the date you entered the United States. If Article 16, paragraph 4, of that treaty applies, enter on line 8 the year you entered the United States as a student.

### Line 9a

Enter your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current Immigration Form I-94.

### Line 9b

Enter the date your current nonimmigrant status expires. For example, you can enter the date of expiration shown on your current Immigration Form I-94. Enter "DS" on line 9b if the date of expiration is based on "duration of status."

### Line 10

Nonresident alien students, trainees, professors/teachers, and researchers using Form 8233 to claim a tax treaty withholding exemption for compensation for personal services must attach to Form 8233 a statement. The format and contents of the required statements are shown in Appendix A and Appendix B in Pub. 519.

## Part II

### Line 11a

For compensation for independent personal services, examples of acceptable descriptions to enter on this line include "consulting contract to design software" or "give three lectures at XYZ University."

For compensation for dependent personal services, acceptable descriptions to enter on this line include the following examples.

- A nonresident alien student can enter "part-time library assistant," "part-time on-campus restaurant worker," or "teaching one chemistry course per semester to undergraduate students."
- A nonresident alien professor or teacher can enter "teaching at ABC University."
- A nonresident alien researcher can enter "research at ABC University's school for liquid crystal research."
- A nonresident alien business/vocational trainee can enter "neurosurgical residency at ABC Hospital" or "one-year internship in

hydraulic engineering at XYZ Corporation."

### Line 11b

Enter the total amount of compensation for personal services you will receive from this withholding agent during the tax year. Enter an estimated amount if you do not know the exact amount.

### Line 12a

Enter the specific treaty on which you are basing your claim for exemption from withholding (for example, "U.S.–Germany tax treaty" or "U.S.–Belgium tax treaty").

### Line 12b

Enter the specific article of the treaty identified on line 12a on which you are basing your claim for exemption from withholding (for example, "Article 14, paragraph 2," or "Article 7 (business profits)").

If you are a resident of a country that has a services permanent establishment provision in the treaty (for example, Article 5, paragraph 9, of the United States–Canada treaty) and you are claiming to be exempt from withholding because you are not performing services for more than the specified period under that provision, enter that treaty provision.

### Line 12c

If all income received for the services performed to which this Form 8233 applies is exempt, write "All." If only part is exempt, enter the exact dollar amount that is exempt from withholding.

### Line 12d

If you are claiming a benefit under either the income from employment/dependent personal services article or the income from independent services/business profits article of the treaty, you must be a resident of the treaty country. However, if you are claiming a benefit under the student/trainee or teacher/researcher article of a treaty, you generally only need to have been a resident of the treaty country at the time of, or immediately before, your entry into the United States.

### Line 13b

Enter the specific treaty on which you are basing your claim for exemption from withholding (for example, "U.S.–Germany tax treaty").

### Line 13c

Enter the specific article of the treaty identified on line 13b on which you are basing your claim for exemption from withholding (for example, "Article 20, paragraph 3").

### Line 14

Provide sufficient facts to justify the exemption from withholding claimed on

line 12 and/or line 13. Be sure you provide enough details to allow the IRS to determine the tax treaty benefit you are claiming.

**COVID-19 medical condition travel exception (Rev. Proc. 2020-20 exception).** If you are claiming relief under Rev. Proc. 2020-20 for days of presence in the United States, write on line 14, "COVID-19 MEDICAL CONDITION TRAVEL EXCEPTION" and specify your COVID-19 Emergency Period. For more information, see [COVID-19 Medical Condition Travel Exception \(Rev. Proc. 2020-20 Exception\)](#) under *Definitions*, earlier.

## Part IV

### Withholding Agent's Responsibilities

When the nonresident alien individual gives you Form 8233, review it to see if you are satisfied that the exemption from withholding is warranted. If you are satisfied, based on the facts presented, complete and sign the certification in Part IV.

You will need three copies of the completed Form 8233. Each copy of Form 8233 must include any attachments submitted by the nonresident alien individual. Give one copy of the completed Form 8233 to the nonresident alien individual. Keep a copy for your records. Within 5 days of your acceptance, forward one copy to:



Department of the Treasury  
Internal Revenue Service  
Philadelphia, PA 19255-0725



You can also fax Form 8233 to 877-824-9781. You are limited to 100 pages at one time.

The exemption from withholding is effective for payments made retroactive to the date of the first payment covered by Form 8233, even though you must wait at least 10 days after you have properly mailed Form 8233 to the IRS to see whether the IRS has any objections to the Form 8233.

You must not accept Form 8233, and you must withhold, if either of the following applies.

- You know, or have reason to know, that any of the facts or statements on Form 8233 may be false.
- You know, or have reason to know, that the nonresident alien's eligibility for the exemption from withholding cannot be readily determined (for example, you know the nonresident alien has a fixed base or permanent establishment in the United States).

If you accept Form 8233 and later find that either of the situations described

above applies, you must promptly notify the IRS (by writing to the address provided earlier) and you must begin withholding on any amounts not yet paid. Also, if you are notified by the IRS that the nonresident alien's eligibility for the exemption from withholding is in doubt or that the nonresident alien is not eligible for exemption from withholding, you must begin withholding immediately. See Regulations section 1.1441-4(b)(2)(iii) for examples illustrating these rules.

If you submit an incorrect Form 8233, the IRS will notify you that the form submitted is not acceptable and that you must begin withholding immediately. Examples of incorrect Forms 8233 include:

- Any Form 8233 that claims a tax treaty benefit that does not exist or is obviously false, and
- Any Form 8233 that has not been completed in sufficient detail to allow determination of the correctness of the tax treaty benefit or exemption claimed.

If the IRS rejects Form 8233, you should notify the individual who submitted it and allow the individual to submit a revised form if the individual still believes he or she is entitled to the exemption.

### Signature

You or your authorized agent must sign and date Form 8233. See Regulations section 1.1441-7(c) for information about authorized agents.

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**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are not required to request a tax treaty withholding exemption. However, if you want to receive exemption from withholding on compensation for independent (and certain dependent) personal services, you are required to give us this information so that we can verify eligibility under the relevant tax treaty and confirm proper tax treatment. Our legal right to ask for this information is Internal Revenue Code sections 1441, 3401, and 3402. We need this information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Code section 6109 requires taxpayers and withholding agents to provide their identification number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If a nonresident alien fails to provide a properly completed form, the withholding agent cannot accept it and is required to withhold. If a withholding agent accepts a Form 8233 as completed and later finds

that any of the facts or statements made on the form are false, or that a nonresident alien's eligibility for the exemption is in doubt, the withholding agent is required to notify the IRS and begin withholding; failure to do so may result in penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 3 hr., 44 min.; **Learning about the law or the form**, 2 hr., 39 min.; **Preparing and sending the form to IRS**, 2 hr., 26 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). You can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, give it to your withholding agent.

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