

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.

If you receive an IRS rejection letter, please share the letter with Ann Page in Tax Services.