

WAYNE STATE UNIVERSITY

To: WSU Nonresident Alien Employees Claiming Tax Treaty Provisions in 2010

From: Nyree B. Smith, Office of Payroll, Compliance Supervisor

Re: Continuation of Tax Treaty Exemption from Withholding for 2011

The University's records indicate that you claimed and exemption from income tax withholding for 2010 because a tax treaty exists between your country of residence and the United States. If you wish to continue that treaty benefit for 2011, federal law requires you complete a new Form 8233 (Exemption from Withholding of Compensation for Independent Personal Services of a Nonresident Alien Individual) and a tax treaty statement letter for 2011.

Annually the Payroll Office conducts tax treaty workshops to assist in this process. A schedule of the planned group workshops is attached. Please plan to attend during any one of the scheduled workshops for assistance completing the required forms. All workshops will be held in room 3700 Academic/Administration Building (AAB). If you are unable to attend one of the group sessions, please call the Payroll Office @ 313-577-2138 to set up an appointment to complete the Form 8233 and tax treaty statement letter for 2010. To avoid unnecessary tax deductions beginning January 1, 2011, the forms must be completed and submitted to the Payroll Office by **December 10, 2010**.

If the completed forms are not received by **December 10, 2010**, the Payroll Office is required by law to withhold taxes according to the current W-4 form on file for you. No tax treaty exemptions can be granted in 2011 without a 2011 Form 8233 on file. In addition, the Payroll Office will be **unable to refund previously withheld (2011) taxes due to the late completion of Form 8233**. Refunds may be available, if applicable when you file your annual 2011 1040NR with the Internal Revenue Service and state and city taxing authorities as required.

University personnel cannot give tax advice. Therefore, for detailed information on taxation of nonresident aliens, you may consult your tax advisor and/or review IRS Publication 515, "Withholding of Tax on Nonresident Aliens and Foreign Corporations" and IRS Publication 519, "U.S. Tax Guide for Aliens".

If you have any questions regarding this matter, please call Nyree Smith in the Payroll Office at 577-0289.

Attachment (Tax Treaty Group Workshop Schedule)

TAX TREATY GROUP WORKSHOP SCHEDULE

5700 Cass Academic/Administration Building (AAB)

Room 3700

Session 1

Tuesday – November 16, 2010

9:00 am – 12:00 noon

2:00 pm - 4:30 pm

Session 2

Tuesday – November 23, 2010

9:00 am – 12:00 noon

2:00 pm - 4:30 pm

Session 3

Monday – December 6, 2010

9:00 am – 12:00 noon

2:00 pm - 4:30 pm

Required Documents to bring for Tax Treaty Filing:

- Passport
- I-94 Entry Record
- Visa Information
- Letter of Offer (if applicable)
- Social Security number