

IMPORTANT TAX INFORMATION FOR YOU!

I.

TAX HELP FOR YOU

MSU LAW TAX CLINIC: We're here to help you! We operate a Tax Clinic that specializes in helping educate English-as-a-second-language taxpayers about their United States tax responsibilities. If you earn wages in the United States in 2011, you will have to file 2011 United States and state tax returns (unless you work in states that do not have an income tax, such as Texas and Florida) – these returns are due for filing in 2012. We have provided you with a Retainer Agreement and Intake Form that will allow us to prepare your tax returns for you in 2012. Please complete these forms and email them to Professor Halloran at hallor11@msu.edu.

We do not charge you any fees to prepare your tax returns – this is a free service. The Tax Clinic will email you in December 2011 to remind you about what documents we will need you to send us to have your tax returns prepared, and to touch base with you about the tax return preparation process. We also will be placing information pertinent to your program on our website, so please look for this information at www.law.msu.edu/clinics/tax.

We look forward to working with you and making the “tax return” situation easier for you! Here's other contact information for us: 517-336-8088 (telephone); 517-336-8089 (fax).

II.

INTERNAL REVENUE SERVICE FORM 8233

WHAT IS FORM 8233? It's a form you provide to your employer to show that the United States and the People's Republic of China have entered into an income tax treaty that exempts \$5,000 of your wages from tax. This means that your employer will not “withhold” (that means take right now) taxes from your wages that relate to this exempt amount.

DO I PROVIDE MY EMPLOYER WITH FORM 8233 ONLY ONCE?

It depends. If you will only earn income in the U.S. during 2011, then you only need to provide your employer with Form 8233 in 2011. If you will earn income in the U.S.

during **both** 2011 and 2012, you will need to give your employer one completed Form 8233 in 2011, and another completed Form in 2012.

ARE THERE OTHER DOCUMENTS OR STATEMENTS THAT I NEED TO GIVE MY EMPLOYER WITH FORM 8233? Yes. You need to give your employer a *Statement of Nonresident Alien Student* that you have completed and signed. See the end of these instructions for a sample of this *Statement*. You also need to show your employer your passport, DS-2019, and I-94.

HOW DO I COMPLETE FORM 8233? Enter the following information, as indicated:

Just above Part I (mid-way down on page 1 of Form 8233), fill in calendar year 2011.

Part I

- Line 1: Your name
- Line 2: Your social security number
- Line 3: Leave blank
- Line 4: Your address in the People's Republic of China
- Line 5: Your address in the United States
- Line 6: J-1
- Line 7a: People's Republic of China
- Line 7b: Your passport number
- Line 8: Date you entered the United States on this visit
- Line 9a: J-1
- Line 9b: Date your J-1 status expires (see your I-94)
- Line 10: Check the box

Part II

- Line 11a: Student employment as part of turfgrass education program
- Line 11b: Write in the total compensation you expect to be paid in

2011 (do not include anything you expect to earn in 2012); if you do not know the total amount at this time, you can estimate.

- Line 12a: United States/People's Republic of China, Article 20
- Line 12b: \$5,000
- Line 12c: People's Republic of China
- Line 13: Only complete lines 13 a, b, and c if you received wages and a scholarship from the same withholding agent (an example of this is if you received wages from Michigan State *and* a scholarship from Michigan State).
- Line 13a: Report the amount of scholarship or fellowship income you received in 2011
- Line 13b: United States/People's Republic of China, Article 20
- Line 13c: Report the entire amount of the scholarship or fellowship as exempt
- Line 14: This information is on the form already provided you to complete.

NOTE: IF THIS NOT YOUR FIRST VISIT TO THE US ON AN F-1 OR J-1 VISA, PLEASE CONTACT PROFESSOR HALLORAN AT HALLOR11@MSU.EDU BECAUSE YOUR STATEMENT WILL READ DIFFERENTLY FROM THE ONE STATED ABOVE – SHE WILL PROVIDE YOU WITH A STATEMENT FOR YOUR SPECIFIC CIRCUMSTANCES.

Line 15 through 18: Leave blank.

Part III: This is an essential part of Form 8233. You **MUST** read this. Then sign and date it for Form 8233 to be effective.

Part IV: You do not need to sign this – your employer will.

