

Form 8233 Attachment
Nonresident Alien Student Employees
Canada

Note: If you are a nonresident alien student from the country listed above, and would like to claim treaty benefits, please complete this attachment in addition to Form 8233.

I was a resident of Canada on the date of my arrival in the United States. I am not a United States citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

I am temporarily present in the United States solely for the purpose of study at _____ [*insert the name of the university or other accredited educational institution at which you study*]; or, I am temporarily present in the United States as a recipient of a grant, allowance or award from _____ [*insert the name of the nonprofit organization or government institution providing the grant, allowance, or award*] for the primary purpose of study, research, or training.

Article XV of the U.S.-Canada Tax Treaty provides that the total annual wages of \$10,000 earned by a Canadian resident in the U.S.A. paid by a U.S. employer will not be taxed by the U.S.A. However, if the Canadian resident's total annual wages earned in the U.S.A. exceed \$10,000, then the U.S.A. will tax the entire annual wages, including the first \$10,000.

Signature _____ Date _____