

## **2014 UPDATE - Tax treaty Forms 8233, W-8BEN and W-9**

Non-U.S. citizens who are currently claiming a reduced federal income tax withholding rate (including a full exemption from withholding) on payments pursuant to a tax treaty may need to complete updated tax forms for the calendar year 2014.

The Form 8233, *Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual*, is only valid for the tax year for which it is filed. Current Forms 8233 will expire December 31, 2013.

The Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Withholding*, is effective for three calendar years. Forms W-8BEN filed in the calendar year 2011 will expire December 31, 2013.

The Form W-9, *Request for Taxpayer Identification*, is used to claim tax treaty benefits by a resident alien for tax purposes. When the form is used to claim tax treaty benefits, the form must be updated annually with respect to wages and every three years for fellowship or stipend payments.

All individuals who are currently claiming a reduced withholding rate pursuant to a tax treaty and whose exemption forms will expire December 31, 2013 will be notified by letter or e-mail during November 2013. The notification will instruct individuals as to the required steps to claim a reduced withholding rate for calendar year 2014. Renewed treaty forms must be submitted to the International Tax Office by December 21, 2013 and will be effective for payments made on or after January 1, 2014.

For further information, contact the University Tax Office by calling (203) 432-5530 or (203) 432-5597 or by e-mail [daysi.cardona@yale.edu](mailto:daysi.cardona@yale.edu)