

N O T I C E

NONRESIDENT ALIEN EMPLOYEES MAY BE ELIGIBLE TO CLAIM TAX TREATY BENEFITS

Nonresident alien employees may be eligible to claim the provisions of certain tax treaties that allow the reduction of, or an exemption from, income tax withholding on compensation that they receive. In the absence of such treaty benefits, the compensation is subject to withholding.

To claim a tax treaty provision, eligible individuals must submit an Internal Revenue Service Form 8233, Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual, in duplicate to the Utica College Payroll Office. Forms are available in the Student Employment Office.

By law, a separate Form 8233 **must be filed for each calendar year** that individuals are eligible for, and desire to claim, a tax treaty benefit.

Individuals who currently have on file with the Payroll Office a Form 8233 for 2002 and who continue to qualify for the exemption in **2003** must file a new Form 8233 for **2003**.

Prior to the receipt and approval by the Payroll Office of a properly completed Form 8233 for calendar year **2003**, taxes will be withheld from the nonresident alien employees' **2003** compensation at the rates required by law and will be forwarded to the Internal Revenue Service.