

**Treaty-Based Return Position Disclosure  
Under Section 6114 or 7701(b)**

▶ **Attach to your tax return.**

Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of \$1,000 (\$10,000 in the case of a C corporation) (see section 6712).

Name		U.S. taxpayer identifying number
Address in country of residence		Address in the United States

Check one or both of the following boxes as applicable:

- The taxpayer is disclosing a treaty-based return position as required by section 6114 . . . . . ▶
  - The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by Regulations section 301.7701(b)-7 . . . . . ▶
- Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States . . . . . ▶

<p><b>1</b> Enter the specific treaty position relied on: <b>a</b> Treaty country .....</p> <p><b>2</b> List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position</p>	<p><b>3</b> Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions.</p>
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**4** List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to prevent application of that article ▶

**5** Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed .....

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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Form 8833 must be used by taxpayers to make the treaty-based return position disclosure required by section 6114. The form must also be used by dual-resident taxpayers (defined below) to make the treaty-based return position disclosure required by Regulations section 301.7701(b)-7. A separate form is required for each treaty-based return position taken by the taxpayer.

### Who Must File

Generally, a taxpayer who takes a treaty-based return position must disclose that position. See **Exceptions** below.

A taxpayer takes a **treaty-based return position** by maintaining that a treaty of the United States overrules or modifies a provision of the Internal Revenue Code and thereby causes (or potentially causes) a reduction of tax on the taxpayer's tax return. For these purposes, a treaty includes, but is not limited to, an income tax treaty; estate and gift tax treaty; or friendship, commerce, and navigation treaty. See Regulations sections 301.6114-1(a) and (b) for more details and for examples of treaty-based return positions taken by taxpayers for which they must make disclosure.

**Exceptions.** See Regulations section 301.6114-1(c) for examples of treaty-based return positions taken by taxpayers for which they are **not** required to make disclosure.

A **dual-resident taxpayer** is an individual who is considered to be a resident of both the United States and another country under each country's tax laws. The income tax treaty between the United States and the other country must contain a provision for resolution of conflicting claims of residence.

If you are a dual-resident taxpayer and you choose to claim treaty benefits, you are treated as a nonresident alien in figuring your U.S. income tax liability for the part of the tax year you are considered a dual-resident taxpayer. If this is the case, attach Form 8833 to **Form 1040NR**, U.S. Nonresident Alien Income Tax Return, or **Form 1040NR-EZ**, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents. Form 1040NR or Form 1040NR-EZ must be timely filed (including extensions). For purposes other than figuring your U.S. income tax liability, you are treated as a U.S. resident (see Regulations section 301.7701(b)-7(a)(3)).

### When and Where To File

Attach Form 8833 to your tax return (i.e., Form 1040NR, Form 1040NR-EZ, Form 1120-F, etc.). If you would not otherwise be required to file a tax return, you must file one at the IRS Service Center where you would normally file a return to make the treaty-based return position disclosure under section 6114 (see Regulations section 301.6114-1(a)(1)(ii)) or under Regulations section 301.7701(b)-7.

## Specific Instructions

### U.S. Taxpayer Identifying Number

The identifying number of an individual is his or her social security number or individual taxpayer identification number. The identifying number of all others is their employer identification number.

For more information about identifying numbers, see the instructions for the tax return with which this form is filed.

### Address in Country of Residence

Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please **do not** abbreviate the country name.

### Line 3

Income that is fixed or determinable annual or periodical includes interest (other than original issue discount), dividends, rents, premiums, annuities, salaries, wages, and other compensation. For more information (including other items of income that are fixed or determinable annual or periodical), nonresident aliens and dual-resident taxpayers filing as nonresident aliens should see section 871(a) and Regulations section 1.871-7(b) and (c). Foreign corporations should see section 881(a) and Regulations section 1.881-2(b) and (c).

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . . 3 hr., 7 min.

**Learning about the law or the form** . . . . . 1 hr., 35 min.

**Preparing and sending the form to the IRS** . . . . . 1 hr., 43 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

