

**Exemption from Withholding on Compensation  
 for Independent (and Certain Dependent) Personal  
 Services of a Nonresident Alien Individual**

OMB No. 1545-0795

▶ See separate instructions.

<b>Who Should Use This Form?</b>  <b>Note:</b> Definitions of terms: 1. <i>United States</i> defined at 26 USC 7408(d) means the District of Columbia; 2. <i>Non-resident alien individual</i> defined at 26 USC 7701(b)(1)(B) and 26 CFR 1.871-1(b)(4) to mean those born in the 50 states.	<b>IF</b> you are a nonresident alien individual who is receiving ...	<b>THEN</b> , if you are the beneficial owner of that income, use this form to claim ...
	Compensation for independent personal services not deemed as income from sources in the United States (see IRC 861(a)(3) "...shall not be deemed as income from sources within United States ... (C)(i) ... when not engaged in a trade or business in United States")	All compensation for independent personal services, dependent personal services, to claim the annual personal exemption amount
	Compensation for dependent personal services not deemed as income from sources in the United States	Compensation for labor or services performed as an employee or under a contract with a nonresident alien, foreign partnership, or foreign corporation, not engaged in a trade or business within the United States
	Noncompensatory scholarship or fellowship income <b>and</b> personal services income <b>from the same withholding agent</b>	A tax treaty withholding exemption for part or all of <b>both</b> types of income.
<b>DO NOT Use This Form ...</b>	<b>IF</b> you are a beneficial owner who is ...	<b>INSTEAD</b> , use ...
	Receiving compensation for dependent personal services performed in the United States <b>and</b> you are <b>not</b> claiming a tax treaty withholding exemption for that compensation	Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)
	Receiving noncompensatory scholarship or fellowship income <b>and</b> you are <b>not</b> receiving any personal services income <b>from the same withholding agent</b>	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is <b>not</b> compensation for personal services	Form W-8BEN

This exemption from withholding of federal income tax is applicable beginning calendar year ..... and ending upon notification from this beneficial owner/nonresident alien individual.

**Part I Identification of Beneficial Owner/Nonresident Alien Individual** (See instructions.)

**1** Name of individual ~~who is the beneficial owner~~ **2** Social Security Number **3** Foreign tax identifying number, if any (optional)

**4** ~~Permanent~~ residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**  
 \_\_\_\_\_  
 City or town, state or province. Include postal code where appropriate.

**5** Address in the United States (street, apt. or suite no., or rural route), if different from ~~permanent~~ residence address. **Do not use a P.O. box.**  
 \_\_\_\_\_  
 City or town, state, and ZIP code

**Note:** If you are a foreign student, trainee, professor/teacher, or researcher, complete the following:

<b>6</b> U.S. visa type	<b>7a</b> Country issuing passport	<b>7b</b> Passport number
<b>8</b> Date of entry into the United States	<b>9a</b> Current nonimmigrant status	<b>9b</b> Date your current nonimmigrant status expires

**10** If you are a foreign student, trainee, professor/teacher, or researcher, check this box . . . . .   
**Caution:** See the **line 10 instructions** for the required additional statement you must attach.

**Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount**

- 11** Compensation for independent (and certain dependent) personal services:
- a** Description of personal services you are providing Private-sector employment not associated with any work in connection with a statutory 'Trade or Business' which is defined to mean the performance of the functions of a Public Office in Washington, D.C.
  - b** Total compensation you expect to be paid for these services in this calendar or tax year \$ NOT APPLICABLE
- 12** If compensation is exempt from withholding based on a tax treaty benefit, provide:
- a** Tax treaty **and treaty article** on which you are basing exemption from withholding NOT APPLICABLE
  - b** Total compensation listed on line 11b above that is exempt from tax under this treaty \$ \_\_\_\_\_
  - c** Country of permanent residence \_\_\_\_\_

**Note:** Do not complete lines 13a through 13c unless you also received compensation for personal services **from the same withholding agent.**

- 13** Noncompensatory scholarship or fellowship income:
- a** Amount \$ \_\_\_\_\_
  - b** Tax treaty **and treaty article** on which you are basing exemption from withholding NOT APPLICABLE
  - c** Total income listed on line 13a above that is exempt from tax under this treaty \$ \_\_\_\_\_

**14** Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions) \_\_\_\_\_  
 The following comments pertain to Item 11 above. 26 CFR Sec. 1.469-9(b)(4) Personal Services means any work performed by an Individual in connection with a statutory 'Trade or Business' defined at 26 USC Sec. 7701(a)(26).

26 USC Sec. 861(a)(3) "...compensation for labor or personal services performed in the United States SHALL NOT be deemed to be income from sources within the United States if —" 26 USC Sec. 861(a)(3)(C) "the compensation for labor or services performed as an employee of or under contract with— (i) a nonresident alien not engaged in a 'Trade or Business' in the United States."

A nonresident alien is defined at 26 CFR Sec. 1.871-1(b)(4) to mean one born in one of the 50 states of the Union.

**Note:** Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

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| <b>15</b> Number of personal exemptions claimed ▶ <u>NOT APPLICABLE</u>                                | <b>16</b> How many days will you perform services in the United States during this tax year? ▶ <u>NOT APPLICABLE</u> |
| <b>17</b> Daily personal exemption amount claimed (see instructions) ▶ <u>NOT APPLICABLE</u>           |  |
| <b>18</b> Total personal exemption amount claimed. Multiply line 16 by line 17 ▶ <u>NOT APPLICABLE</u> |  |

**Part III Certification**

Under penalties of perjury from without the United States, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that I meet at least one of the following criteria:

- I am the beneficial owner/nonresident alien individual (or am authorized to sign for this party) of all the income to which this form relates.
- The beneficial owner/nonresident alien individual is not a statutory U.S. person.
- The beneficial owner/nonresident alien individual is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

**Sign Here** ▶

Signature of beneficial owner/nonresident alien individual (or individual authorized to sign for this party) \_\_\_\_\_ Date \_\_\_\_\_

**Part IV Withholding Agent Acceptance and Certification**

Name	Employer identification number
Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)	
City, state, and ZIP code	Telephone number

Under penalties of perjury from without the United States, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_