

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

OMB No. 1545-0795

► Go to www.irs.gov/Form8233 for instructions and the latest information. ► See separate instructions.

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| Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions in the instructions. | Who Should Use This Form? | IF you are a nonresident alien individual who is receiving... | THEN , if you are the beneficial owner of that income, use this form to claim... |
| | | Compensation for independent personal services performed in the United States | A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation. |
| | | Compensation for dependent personal services performed in the United States | A tax treaty withholding exemption for part or all of that compensation. |
| | | Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent | A tax treaty withholding exemption for part or all of both types of income. |
| DO NOT Use This Form... | IF you are a beneficial owner who is... | | INSTEAD , use... |
| | Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation | | Form W-4 (See the Instructions for Form 8233 for how to complete Form W-4.) |
| | Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent | | 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 not compensation for personal services | | Form W-8BEN |

This exemption is applicable for compensation for calendar year _____, or other tax year beginning _____ and ending _____.

Part I Identification of Beneficial Owner (See instructions.)

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| 1 Name of individual who is the beneficial owner | 2 U.S. taxpayer identification number | 3 Foreign tax identification number, if any |
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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. | Country (do not abbreviate) |
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5 Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

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| City or town, state, and ZIP code |
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Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

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| 6 U.S. visa type | 7a Country issuing passport | 7b Passport number |
| 8 Date of entry into the United States | 9a Current nonimmigrant status | 9b 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.

