

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

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

Who Should Use This Form?

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.

<p>IF you are a nonresident alien individual who is receiving. . .</p>	<p>THEN, if you are the beneficial owner of that income, use this form to claim. . .</p>
<p>Compensation for independent personal services performed in the United States</p>	<p>A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation.</p>
<p>Compensation for dependent personal services performed in the United States</p>	<p>A tax treaty withholding exemption for part or all of that compensation.</p>
<p>Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent</p>	<p>A tax treaty withholding exemption for part or all of both types of income.</p>

DO NOT Use This Form. . .

<p>IF you are a beneficial owner who is. . .</p>	<p>INSTEAD, use. . .</p>
<p>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</p>	<p>Form W-4 (See the Instructions for Form 8233 for how to complete Form W-4.)</p>
<p>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</p>	<p>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</p>
<p>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</p>	<p>Form W-8BEN</p>

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

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner	2 U.S. taxpayer identification number	3 Foreign tax identification number, if any
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)
5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.		
City or town, state, and ZIP code		

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

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 n/a for A/P. ▶
Caution: See the **line 10 instructions** for the required additional statement you must attach.

