

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

▶ Go to [www.irs.gov/Form8233](http://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><b>IF</b> you are a nonresident alien individual who is receiving. . .</p>	<p><b>THEN</b>, 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 <b>and</b> personal services income <b>from the same withholding agent</b></p>	<p>A tax treaty withholding exemption for part or all of <b>both</b> types of income.</p>

**DO NOT Use This Form. . .**

<p><b>IF</b> you are a beneficial owner who is. . .</p>	<p><b>INSTEAD</b>, use. . .</p>
<p>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</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 <b>and</b> you are <b>not</b> receiving any personal services income <b>from the same withholding agent</b></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 <b>not</b> 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). <b>Do not use a P.O. box.</b>		
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). <b>Do not use a P.O. box.</b>		
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  **Caution:** See the **line 10 instructions** for the required additional statement you must attach.

