

Form **8233**

(Rev. September 2018)

Department of the Treasury
Internal Revenue Service

**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.

**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.

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.)

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

Caution: See the **line 10 instructions** for the required additional statement you must attach.

