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

**Who Should Use This Form?**

| 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 |
| Compensation for dependent personal services performed in the United States |
| Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent |

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

| 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 |
| Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent |
| Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services |

This exemption is applicable for compensation for calendar year . . . . or other tax year beginning . . . . . . . . . . . . . .

**Identification of Beneficial Owner**

| 1 Name of individual who is the beneficial owner | 2 U.S. taxpayer identifying 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. |
| 5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box. |

**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 |

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

For Paperwork Reduction Act Notice, see separate instructions.
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
   
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
   
   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
   
   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)

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

15 Number of personal exemptions claimed

16 How many days will you perform services in the United States during this tax year?

17 Daily personal exemption amount claimed (see instructions)

18 Total personal exemption amount claimed. Multiply line 16 by line 17

Certification

Under penalties of perjury, 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 am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner 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.
- The beneficial owner is not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of expatriation) or, if subject to section 877, the beneficial owner is nevertheless entitled to treaty benefits with respect to the amounts received.

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 (or individual authorized to sign for beneficial owner)

Date

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, 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