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

If you are a nonresident alien individual who is receiving . . .

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

If you are a beneficial owner who is . . .

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

INSTEAD, use . . .

Form W-4

Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income

Form W-8BEN

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

Part I Identification of Person Not the Beneficial Owner (See instructions.)

1 Name of individual who is not the beneficial owner

2 U.S. taxpayer identifying number

3 Foreign tax identifying number, if any (optional)

4 Address (street, apt. or suite no., or rural route).

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Address in the federal United States (street, apt. or suite no., or rural route).

City or town, state, and ZIP code

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.
## Part II  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
   b Total compensation you expect to be paid for these services in this calendar or tax year

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

## Part III  Certification

Under penalties of perjury from without the "United States" and from within the "United States of America" under 28 U.S.C. 1746(1), 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 not the beneficial owner and since there is no tax liability, there is no beneficial owner of the compensation to which this form relates.
- Neither I nor the beneficial owner are a U.S. person.
- Neither I nor the beneficial owner are 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.
- Neither I nor the beneficial owner are 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 do not 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 nontaxable income of which I am not the beneficial owner.

### Sign Here
Signature of non-beneficial owner (or individual authorized to sign for beneficial owner) Date

## Part IV  Withholding Agent Acceptance and Certification

### Name

| Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.) |
| Employer identification number |

City, state, and ZIP code Telephone number

Under penalties of perjury from without the "United States" and from within the "United States of America" under 28 U.S.C. 1746(1), I certify that I have examined this form and any accompanying statements, that I am satisfied that an exclusion 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 exclusion or that the nonresident alien’s eligibility for the exemption cannot be readily determined.

### Signature of withholding agent Date