



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.8.6

SEPTEMBER 3, 2025

## EFFECTIVE DATE

(10-01-2025)

## PURPOSE

- (1) This transmits revised IRM 21.8.6, International, Exemptions from U.S. Withholding (Form 8233).

## MATERIAL CHANGES

- (1) IRM 21.8.6.1(1) - Updated paragraph 1 from “Audience” to “Purpose”. Moved 2nd sentence to paragraph 2 under “Audience”.
- (2) IRM 21.8.6.1(2) - “Audience” was moved from paragraph 1 to paragraph 2
- (3) IRM 21.8.6.1.2 - Updated title from Authorities to Authority.
- (4) IRM 21.8.6.2(2) - Updated link to Taxpayer Bill of rights.
- (5) IRM 21.8.6.2(6) - Updated link to SLA agreement.
- (6) IRM 21.8.6.4(9) - Updated link to tax treaty page on [www.irs.gov](http://www.irs.gov) in the Note under paragraph 9.
- (7) IRM 21.8.6.6(4) - Updated link to INTLWebApps.
- (8) IRM 21.8.6-1(1) - Updated note under the table based on LB&I feedback on the U.S. Russia treaty being partially suspended.
- (9) Editorial changes have been made throughout this IRM.

## EFFECT ON OTHER DOCUMENTS

IRM 21.8.6 effective October 1, 2024 is superseded.

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21.8.6

Exemptions from US Withholding (Form 8233)

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21.8.6.1  
(10-01-2025)  
**Program Scope and Objectives**

- (1) Purpose: This IRM is intended for Customer Accounts Services issues involving Form 8233, Exemption from Withholding on Compensation for Independent (& Certain Dependent) Personal Service of a Nonresident Alien Individual.
- (2) Audience: The primary users of this IRM are Taxpayer Services employees.
- (3) Policy Owner: Director Accounts Management.
- (4) Program Owner: Accounts Management, Process and Program Management, Business Management.
- (5) Primary Stakeholders: Taxpayer Services, Large Business and International (LB&I).
- (6) Program Goals: Program goals for this type of work are included in the Accounts Management Program Letter as well as IRM 1.4.16, Accounts Management Guide for Managers.

21.8.6.1.1  
(10-01-2017)  
**Background**

- (1) Employees in the Accounts Management (AM) organization respond to telephone calls and taxpayer correspondence, process claims, certain applications and other internal adjustment requests.
- (2) This IRM provides guidance to Accounts Management employees assigned to work Form 8233, Exemption from Withholding on Compensation for Independent (& Certain Dependent) Personal Service of a Nonresident Alien Individual.

21.8.6.1.2  
(10-01-2025)  
**Authority**

- (1) Information about authorities delegated to Accounts Management can be found in IRM 1.2.61.2 , Current TS Division Delegations of Authority.

21.8.6.1.3  
(10-01-2017)  
**Roles and Responsibilities**

- (1) IRM 1.1.13.7.3, Accounts Management provided information about roles and responsibilities in AM.
- (2) IRM 21.1.1, Accounts Management and Compliance Services Overview provides responsibility guidance to AM employees.

21.8.6.1.4  
(10-01-2017)  
**Program Management and Review**

- (1) IRM 1.4.16, Accounts Management Guide for Managers provides guidance for program management and review of programs assigned to AM.

21.8.6.1.5  
(10-01-2017)  
**Program Controls**

- (1) The current year Accounts Management Program Letter, Measures and Operating Guidelines.
- (2) IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

21.8.6.1.6  
(10-01-2024)

#### Terms and Acronyms

- (1) The table below contains some of the most common acronyms used in this IRM.

Acronym	Meaning
AM	Accounts Management
BEARS	Business Entitlement Access Request System
IDRS	Integrated Data Retrieval System
ITIN	Individual Taxpayer Identification Number
IRC	Internal Revenue Code
PL	Public Law
POA	Power of Attorney
SSN	Social Security Number
TAS	Taxpayer Advocate Service
T/P	Taxpayer
TS	Taxpayer Services

21.8.6.1.7  
(10-01-2017)

#### Related Resources

- (1) The following list contains related resource material

- Internal Revenue Code IRC 1441
- Rev. Proc. 2005-44
- Pub 519, U.S. Tax Guide for Aliens
- <https://www.irs.gov/>.

21.8.6.2  
(10-01-2025)

#### Taxpayer Advocate Service (TAS)

- (1) Per the Taxpayer Bill of Rights (TBOR), taxpayers have the right to expect a fair and just tax system which provides taxpayers with the opportunity to have their facts and circumstances considered when it might affect their underlying liabilities, ability to pay, or ability to provide information timely.
- (2) Taxpayers have the right to receive help from the Taxpayer Advocate Service (TAS) when experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels. For additional information on the Taxpayer Bill of Rights, visit *Taxpayer Bill of Rights*.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria), or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order) is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) "Same day" includes cases that can be resolved in 24 hours, as well as cases where steps can be taken within 24 hours to begin resolving the issue. See IRM 13.1.7.5, Same Day Resolution by Operations.

- (5) When making a TAS referral, use Form 911, and forward to TAS in accordance with your local procedures. Refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (6) The National Taxpayer Advocate has reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business & Self-employed (SB/SE) Division, Tax Exempt Government Entities (TE/GE) Division, Criminal Investigation (CI), Appeals, and Large Business & International (LB&I) Division, that outline procedures and responsibilities for the processing of TAS casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs). You can find the SLAs at *the TAS Sharepoint*.
- (7) When referring cases to TAS, keep in mind that TAS employees do not have the delegated authority to make international adjustments. For more information about TAS's delegated authorities, see IRM 13.1.16.3, Intake Advocate Delegated Authority.
- (8) For taxpayers who prefer to contact TAS directly, provide toll-free number 1-877-777-4778. Publication 1546, Taxpayer Advocate Service – Your Voice at the IRS, provides phone and address information for each Taxpayer Advocate Service office.

21.8.6.3  
(10-01-2019)  
**General Disclosure  
Guidelines**

- (1) IRC 6103 establishes the taxpayer's (T/P's) return and return information must be confidential, except as authorized by the Internal Revenue Code. You must ensure that you provide correct information to the correct T/P or authorized representative. Check the Integrated Data Retrieval System (IDRS) Command Code (CC) CFINK for the Power of Attorney (POA).
- (2) IRC 7213, IRC 7213A, and IRC 7431 provide criminal penalties and civil remedies to ensure that T/P's returns and return information remain confidential.
- (3) For more information, refer to IRM 21.1.3.2, General Disclosure Guidelines and for full discussions, refer to IRM 11.3, Disclosure of Official Information.
- (4) For information on the use of FAX and Signature stamps, refer to IRM 21.3.4.3.7, Use of Fax for Taxpayer Submissions.

21.8.6.4  
(10-01-2025)  
**Form 8233, Exemption  
from Withholding on  
Compensation for  
Independent (and  
Certain Dependent)  
Personal Services of a  
Nonresident Alien  
Individual**

- (1) IRC 1441 provides for withholding of tax on payments to nonresident aliens. Treasury Regulation 1.1441-4(b)(2) mandates using Form 8233 (or an acceptable substitute) by a nonresident alien who is claiming exemption from withholding of income tax on compensation for independent or dependent personal services performed in the United States because of an applicable provision in a tax treaty, as follows:

<b>If taxpayer (TP) is a nonresident alien individual who is receiving...</b>	<b>Then, if the TP is the beneficial owner of that income, use this form to claim...</b>
Compensation for independent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation and/or to claim the daily personal exemption amount. <b>Note:</b> Section 11041 of PL 115-97 suspends personal exemptions for tax years beginning after December 31, 2017, and before January 1, 2026. As a result, nonresident aliens can no longer claim an exemption from withholding on compensation for independent and certain dependent personal services based on the daily personal exemption amount.
Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation.
Non-compensatory scholarship or fellowship income <b>and</b> personal service income (including compensatory scholarship or fellowship income) <b>from the same withholding agent</b>	A tax treaty withholding exemption for part or all of <b>both</b> types of income.

(2) Do not use Form 8233:

<b>If the TP is beneficial owner who is...</b>	<b>Instead, use...</b>
Receiving compensation for dependent personal services performed in the United States <b>and is not</b> claiming a tax treaty withholding exemption for that compensation	Form W-4, Employee's Withholding Allowance Certificate.



If the TP is beneficial owner who is...	Instead, use...
Receiving non-compensatory scholarship or fellowship income <b>and is not</b> receiving any personal services income <b>from the same withholding agent</b>	Form W-8 BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding or, if elected by the withholding agent, Form W-4 for the non-compensatory scholarship or fellowship income.
Claiming only foreign status or treaty benefits with respect to income that is <b>not</b> compensation for personal services	Form W-8 BEN.

- (3) Form 8233 is valid for only one (1) year. Form 8233 must be provided annually by the nonresident alien (foreign student, trainee, teacher, researcher, etc.) who remains in the United States for more than one year and is receiving compensation for independent and dependent personal services. Form 8233 must be provided to each withholding agent and generally with respect to each type of income.
- (4) The beneficial owner of the income gives Form 8233 to the withholding agent. The withholding agent determines the accuracy of the Form and, if satisfied, accepts the Form by completing and signing the certification in Part IV of the Form. Within 5 days thereafter, the withholding agent shall forward one copy of the Form to the IRS.
- (5) Form 8233 can be faxed toll free to Philadelphia Accounts Management Campus (PAMC) at (877)-824-9781. Withholding Agents that do not have access to toll free lines in the United States can send facsimile's to (267)-466-1365.

**Reminder:** Do not accept any Form 8233 with a revision date prior to March 2009.

- (6) The Form 8233 is processed at the Philadelphia Campus. If the Form 8233 is received in other locations, issue letter 86c to the withholding agent, prepare Form 3210, Document Transmittal, and transship the Form 8233 and its attachments to:

IRS  
U.S. Certification Clerical  
BLN 3-E08.123  
2970 Market Street  
Philadelphia PA 19104.

- (7) The withholding agent has to wait a minimum of ten (10) days before starting to withhold tax at the treaty rate (if any) reflected on the Form 8233 submitted by the foreign person. If the IRS rejects Form 8233 after the minimum 10- day waiting period, then the withholding agent, after receiving written information from the IRS, must withhold tax at the statutory rate of 30 percent. After expiration of the ten (10) day period, the withholding agent may rely on the form retroactive to the date of the first payment covered by the certificate.

**Reminder:** Use the postmark date of the envelope as the IRS received date. If no postmark date is available, or if the envelope contains a Meter date, then use the withholding agent signature date (plus 1 day) from the Certification part of Form 8233 (e.g., if the signature date is 03/22/2024 then the received date is 03/23/2024).

- (8) A Form 8233 that is either incorrect or incomplete is rejected and returned to the withholding agent with IDRS Letter 3383c, or Letter 4071c. Upon receipt of the 3383c, or 4071c and Form 8233, the withholding agent is responsible to begin withholding at the 30 percent statutory rate. This means the withholding agent must withhold tax on any payments made to the foreign person, both now and in the future, or until a corrected Form 8233 is received and approved by the IRS.
- (9) Box accurate Forms 8233 with a control number and send to the Federal Record Center (*Job No. N1-58-98-8, item 1*) for storage. They are **destroyed when 6 years old**.

**Note:** Tax Examiners use the tax treaty tables located at *Tax Treaty Tables on the IRS website* for tax treaty information and Publication 519, U.S. Tax Guide for Aliens, Appendix A and B for attachment requirements. The daily personal exemption amount is calculated by taking the exemption amount and dividing it by the number of days in the year (365, or 366 in a leap year).

**Reminder:** In the case of a tax year beginning after December 31, 2017, Section 11041 of PL 115-97 suspends personal exemptions for tax years beginning after December 31, 2017, and before January 1, 2026. As a result, nonresident aliens cannot claim an exemption from withholding on compensation for independent and certain dependent personal services based on the daily personal exemption amount.

- (10) **Form 8233 Revision (9/2018)** – The following list amplifies certain exceptions for lines 6 and 8.
- a. **Line 6** - No visa serial number is required on Line 6. Line 6 **must** contain the visa type (e.g., F-1).
- Note:** A resident of Canada or Mexico with a Border Crossing Card, or a foreign person with a Permanent Visa Waiver can leave Line 6 “blank” or write “NONE” in Line 6.
- b. **Line 8** - If the TP is claiming a treaty benefit that is determined by reference to more than one “Date of Arrival,” enter the earlier “Date of Arrival.” For example, the TP is currently claiming treaty benefits (as a teacher or a researcher) under Article 19 of the tax treaty between the United States and Japan. The TP previously claimed treaty benefits (as a student) under Article 20 of that treaty. Under Article 22 of that treaty, the combination of consecutive exemptions under Articles 19 and 20 may not extend beyond 5 tax years from the date of the individual’s arrival. Enter on Line 8, the date the TP entered the U.S. as a student.

21.8.6.4.1  
(10-01-2015)  
**Form 8233 Attachment  
Sheet Required**

- (1) The following nonresident aliens must attach a sheet with a statement to Form 8233 to claim a tax treaty withholding exemption for compensation for dependent personal services. You can find the format and contents are contained in Pub 519. For newly ratified treaties, the nonresident aliens must attach a statement in a format similar to those contained in Pub 519.

- Professors
- Teachers
- Students
- Researchers

**Reminder:** Rev. Proc. 2005-44 obsoleted Rev. Proc. 93-22, Rev. Proc. 87-9, and Rev. Proc. 87-8 because many of those treaties have been updated or replaced.

21.8.6.4.2  
(10-01-2012)

**Visas – Exempt Groups**

- (1) The following groups of people are not required to write their passport number on Line 7b of Form 8233:
- a. Canadians
  - b. Mexicans
  - c. American Indians born in Canada

21.8.6.4.2.1  
(10-01-2015)

**Visa Exempt – General**

- (1) The following list includes examples of visa exempt persons. If a filer is exempt from needing a Visa, they can write None on line 6 of Form 8233:
- Canadian nationals, unless seeking admission in the E, K, V, or S categories.
  - Canadian “landed immigrants” who have a “common nationality” with Canadian nationals (generally, those from British Commonwealth Countries) (BCC).
  - Aliens with a residence in Bermuda who have “common nationality” with British subjects in Bermuda.
  - American Indians born in Canada having at least 50 percent blood of the American Indian race.
  - A Bahamian national, or a British subject who has his or her residence in the Bahamas.
  - British subjects who have residence in, and arrive directly from, the Cayman Islands or the Turks and Caicos Islands with a current certificate from the Clerk of Court located in those islands showing no criminal record.
  - Natives and residents of the Trust Territory of the Pacific Islands proceeding in direct transit to the United States.

21.8.6.4.2.2  
(10-01-2020)

**Visa Exempt – “B”  
Purposes Only**

- (1) The following contains a list of people exempt for “B” purposes. If a filer is exempt from needing a Visa, they can write None on line 6 of Form 8233.
- Canadian landed immigrants not covered by the common nationality rule, with a BCC strictly for B-1 or B-2 purposes. See IRM 21.8.6.4.2.1.
  - Mexican nationals with a BCC strictly for B-1 or B-2 purpose.
- (2) The following is a list of countries that qualify for the visa waiver program:
- Andorra
  - Australia
  - Austria
  - Belgium
  - Brunei
  - Chile
  - Czech Republic
  - Denmark

- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Italy
- Japan
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Malta
- Monaco
- Netherlands
- New Zealand
- Norway
- Poland
- Portugal
- San Marino
- Singapore
- Slovakia
- Slovenia
- South Korea
- Spain
- Sweden
- Switzerland
- Taiwan
- United Kingdom

21.8.6.4.2.3  
(10-01-2007)

**Visa Exempt – Limited  
Purposes Only**

- (1) The following is a list of people exempt from a visa for a limited purpose. If a filer is exempt from needing a Visa, they can write None on line 6 of Form 8233.

- Alien members of the U.S. armed forces, but only pursuant to their military duties
- Aliens entering pursuant to the International Boundary and Water Commission Treaty
- Armed services personnel entering the United States pursuant to an individual or collective movement order issued by an appropriate agency under the Agreement between the parties to the North Atlantic Treaty Organization (NATO) about the Status of their Forces
- Personnel attached to an allied headquarters in the United States who belong to the armed forces of a member government of NATO and who enter the United States in connection with their official duties
- Foreign government officials in transit through the U.S., when in possession of a valid unexpired visa and a travel document which is valid for entry into a foreign country
- Aliens proceeding in immediate and continuous transit through the United States under contracts entered into between transportation lines and the Attorney General (nationals of some countries are barred from this category)

- British, French or Netherlands nationals, or nationals of Barbados, Grenada, Jamaica, or Trinidad and Tobago who have residence in British, French, or Netherlands territory located in the Caribbean, or a residence in Barbados, Grenada, Jamaica or Trinidad and Tobago, provided such nationals are proceeding to the United States as agricultural workers
- Nationals of the British Virgin Islands proceeding to the United States Virgin Islands
- An alien who is well and favorably known at the consular office, who has previously received a non-immigrant visa which has since expired, who is embarking on a direct journey to the United States under emergent circumstances, and who has obtained a waiver of the visa requirement by joint action of consular officers and immigration officers abroad
- An alien who is in active duty as a member of the armed forces of a foreign country which is making a friendly call in the U.S. under advance arrangements made with the military authorities of the U.S.
- A non-immigrant who satisfies to the district director of the USCIS in charge of the port entry, after consultation with and the concurrence by the director of the visa office of the State Department, that, because of an unforeseen emergency, they are unable to obtain the required documents.

21.8.6.5  
(10-01-2021)  
**Form 8233 -  
INTLWebApps Database**

- (1) In this database, multiple users can simultaneously enter Form 8233. The data records in this database are held in retention for six years before being purged.
- (2) Two computer generated letters, 4070 and 4071 were created for this program. Letter 4070 is the approval letter and letter 4071 is the Checklist Rejection letter. These letters are systemically generated when the form is saved and shows at the bottom of the summary screen. They are labeled Accepted Letter and Rejected Letter. Upon completion of input, the correct letter is highlighted. The system auto-fills the **“Withholding Agent’s name, address, city, state, zip code, Taxpayer Identification Number (TIN), Non-Resident Alien’s name, TIN, tax year and the IRS employee’s contact information”**.
- (3) Each record contains certain required fields, which if not present, are displayed to the user after the form is saved. Unless the user is able to immediately correct the field, Form 8233 is rejected. The following checks are initiated upon depressing the save button only shown on the summary screen:
  - Identifies all empty “must be present fields.”
  - Enters the current date in the reject date field or the accept date field.
  - Assigns a 10- digit Control number. The 10- digit number begins with the 4- digit tax year and an ascending 6- digit number (e.g., 2024000001).
- (4) Currently, all users accessing Form 8233 have the same class, which allows users to create, search and update Form 8233. All users can look up the Country table and Visa table. No user can change constant tables. Contact your manager for different levels of user privileges.
- (5) The 8233 data entry screen is divided into 5 sections:
  - Section 1 contains the fields for **Part I**.

- Section 2 contains the fields for **Part II**.
- Section 3 contains the fields for **Part III and Part IV**.
- Section 4 contains user **Withholding Agent Information**.
- Section 5 contains the confirmation page.

21.8.6.6  
(10-01-2025)  
**Getting Started -  
Accessing Form 8233  
Database**

- (1) Form 8233 must be recorded in the INTLWebApps database. Report your time under Function 710 Program 38700.
- (2) INTLWebApps is a web- based application. Any IRS approved web browser can access the application within the IRS network.
- (3) Users can apply for access via Business Entitlement Access Request System (BEARS). His/her manager must approve the access first. INTLWebApps access is obtained after the application administrators approve it.
- (4) You can find the Info Connect session at *INTLWebApps database*.
- (5) To gain access to the database using the Business Entitlement Access Request System (BEARS) process, the user must select INTLWebApps with supplemental Form 8233.
- (6) If your contact information is not in the database, you cannot sign on. The information in this section is now "Read Only" in the new database. You are added to the database when your BEARS request is approved. These fields are located at the top of the screen once you sign into the database.

21.8.6.6.1  
(10-01-2014)  
**INTLWebApps — Form  
8233 Header Field  
Descriptions**

- (1) **Form 8233:** Once you log on, by default you are on the 8233 input page.
- (2) **Support Files:** These files are "read only".
- (3) **My Profile:** Here you can add your user information and change your password.
- (4) **Logout:** This is where you log out of the system.

21.8.6.6.1.1  
(12-10-2014)  
**Form 8233 Part I Section  
Field Descriptions**

- (1) To begin input of the Form 8233, select **new**.
- (2) **Tax Year** - This is a drop- down menu and the format for this field is "YYYY". The valid characters are numeric (0-9).

**Note:** The drop- down box for this field is preset with the current tax year and can be changed to the previous tax year or the next tax year.

- (3) **SSN/ITIN** - (Part 1, Line 2) The valid characters are numeric (0-9). The hyphens will auto generate upon entry. This field is mandatory completed.

**Note:** Enter the SSN or ITIN identified on the Form 8233. If the applicant has neither an SSN nor an ITIN, they can attach a copy of their completed Form W-7 or Form SS-5. Enter 111111112 as an identification number when the tax identification number is been provided by the applicant.

- (4) **Foreign TIN** - (Part I, Line 3) – This is a 20- position field. The valid characters are alpha (a-z), numeric (0-9), hyphen (-), or a space. This field is not required.
- (5) **Last Name** - (Part I, Line 1) – This is a 40- position field. The valid characters are alpha (a-z). This field is mandatory.



- (6) **First Name** - (Part I, Line 1) – This is a 40- position field. The valid characters are alpha (a-z). This field is mandatory.
- (7) **Permanent Residence Address (foreign)** - (Part I, Line 4) –The permanent residence address consists of two lines (no P.O. Box allowed). Each line or field accepts up to 40 characters. The valid characters are alpha (a-z), numeric (0-9), period (.), apostrophe ('), slash (/), percent in lieu of in care of (%), pound (#), and “blank space”. Only one line (field) is mandatory.
- (8) **City (foreign):** - The City field is a 40- position field. The valid characters are alphas (a-z). This field is mandatory. Enter the foreign city name here (omitting this will cause a field validation error).
- (9) **Province Name** - The Province name is a 40- position field. The valid characters are alphas (a-z), numeric (0-9), period (.), slash (/), hyphen (-), apostrophe ('), and “blank”. This field is not required for a U.S. address.
- (10) **Country Name** - The country name is a 40- position field that is accessible by a drop- down menu. This field is mandatory when the State Code field is blank.
- (11) **Postal/ Code** - The Postal code is a 10- position field. The valid characters are numeric (0-9) and alphas (a-z). Enter the foreign postal code here.
- (12) **U.S. Address** - (Part I, Line 5) – The U. S. Address consists of two lines (no P.O. Box allowed). Each line or field accepts up to 40 characters. The valid characters are alphas (a-z), numeric (0-9), period (.), apostrophe ('), slash (/), percent in lieu of in care of (%), pound (#), and “blank space”. This field is mandatory.
- (13) **City** - The City field is a 40- position field. The valid characters are alphas (a-z). This field must be completed.
- (14) **State Code** - The State Code is a 2- position field; a drop- down menu with the 2 digit State Code is available for use. This field is mandatory.
- (15) **ZIP Code** - The ZIP code is a 10- position field. The valid characters are numeric (0-9). This field is mandatory. This ZIP Code field cannot have fewer than 5 characters.
- (16) **Visa Type** - (Part I, Line 6) – This field is mandatory. A drop- down menu listing all the visa types is available for use.
- (17) **Country Issuing Passport** - (Part I, Line 7a) – This field is mandatory. This field is accessible by a drop- down menu.
- (18) **Passport #** - (Part I, Line 7b) – This is a 20- position field. The valid characters are alphas (a-z) and numeric (0-9). This field is mandatory.
- (19) **Date of Arrival** - (Part I, Line 8) – This field is mandatory. Enter the date of arrival in **MM/DD/YYYY** format. The valid characters are numeric 0-9.
- (20) **Current Non-Immigrant Status** - (Part I, Line 9a) – This is a 20- position field. This field is mandatory. The valid characters are alphas (a-z) and numeric (0-9).
- (21) **Current Non-Immigrant Status Expires** - (Part I, Line 9b) – This field is mandatory unless the non-immigrant enters “**DS**” in this field. If “DS” is

entered, then skip to the “*Duration of Status*” radio button. Otherwise, enter the date that the current non-immigrant status expires in **MM/DD/YYYY** format.

- (22) **Duration of Status?** - If the non-immigrant does not enter a date in Part I, Line 9b, check the box.
- (23) **Is Part I Line 10 checked?** - If a non-immigrant checks the box on line 10, put a check in the box.
- (24) **Is statement attached?** - (Part I, Line 10 cont’d) – If there is an additional statement attached, check the box.

**Reminder:** This field must be answered “YES” if a check mark appears in Part I, Line 10.

21.8.6.6.1.2  
(04-20-2018)  
**Form 8233 Part II Tab**  
**Field Descriptions**

- (1) **Description of Personal Services** - (Part II, Line 11a) – This field is mandatory. A drop- down menu listing the most commonly used descriptions of the services performed is available for use. **However**, if the description of personal services doesn’t appear in the drop- down menu, then select “other services”. When the **OTHER Services** option is selected from the drop- down list, the user must enter the description of the services performed in the field identified as **Other Services**. If the “OTHER services” selection is not selected, then the **Other services** field is disabled and the cursor is moved to the next field.
- (2) **Other services** - This is a 200- position field which is disabled whenever the description in the “Description of Personal Services” field is not set to “other.”
- (3) **Anticipated Compensation To Be Paid** - (Part II, Line 11b) – This is a 12- position field (dollars only). The valid characters are numeric (0-9). This field is mandatory.
- (4) **Tax Treaty Article for Exempt Compensation** - (Part II, Line 12A) – This field is mandatory. A drop- down menu listing the Tax Treaty Article number is built into this menu for easy selection.
- (5) **Amount of Compensation Exempt by Tax Treaty** - (Part II, Line 12b) – This is a 12- position field (dollars only). The valid characters are numeric (0-9). The exemption amount cannot be greater than the “Anticipated Compensation” amount. This field is mandatory when a Tax Treaty Article is cited.

**Note:** This field does not accept an entry without a Tax Treaty Article citation present in the previous field.

- (6) **Country of Permanent Residence** - This field is mandatory. The country name in this field must also be cited in the “**Tax Treaty Article for Exempt Compensation**” field above.
- (7) **Scholarship or Fellowship Amount** - (Part II, Line 13a) - This is a 12- position field (dollars only). The valid characters are numeric (0-9).
- (8) **Tax Treaty Article for Exempt Scholar/Fellowship Income** - (Part II, Line 13b) – This field is mandatory when a significant entry appears in the **Scholarship or Fellowship Amount** (PART II, LINE 13a) field. A drop- down menu listing the Tax Treaty Article number is built into this menu for easy selection.



- (9) **Scholarship or Fellowship Amount Exempt by Tax Treaty** - (Part II, Line 13c) - This is a 12- position field (dollars only). This field is mandatory when a significant entry appears in the **Scholarship or Fellowship Amount** (Part II, Line 13a) field. The valid characters are numeric (0-9). The exemption amount cannot be greater than the "Scholarship or Fellowship Amount" amount.

**Note:** This field does not accept an entry without a Tax Treaty Article citation present in the previous field.

- (10) **Supporting Facts** - (Part II, Line 14) – This is a 200- position field. The valid characters are alphas(a-z), numeric (0–9), and symbols (apostrophe (')), slash (/), percent in lieu of in care of (%), pound (#)). This field is mandatory when an entry is present in any of the following lines: 12a, 12b, 12c, 13a, 13b, or 13c. Otherwise, this field plus the next four fields are disabled.
- (11) **# of Personal Exemptions** - (Part II, Line 15) – This is a 4- position field. The valid characters are numeric (0-9). This is not a required field.

**Note:** No longer valid for tax years beginning after December 31, 2017 due to section 11041 of PL 115-97.

- (12) **# of Days this year performing service in U.S.** - (Part II, Line 16) - This is a 3- position field. The valid characters are 001 thru 366. This is not a required field.

**Note:** No longer valid for tax years beginning after December 31, 2017 due to section 11041 of PL 115-97.

- (13) **Daily Personal Exemption Amount** - (Part II, Line 17) - This is a 12- position field (dollars and cents). The valid characters are numeric (0-9). This is not a required field.

**Reminder:** In the case of a tax year beginning after December 31, 2017, Section 11041 of PL 115-97 suspends the deduction for personal exemptions through tax years beginning before January 1, 2026. As a result, non-resident cannot claim an exemption from withholding on compensation for independent and certain dependent personal services based on the daily personal exemption amount.

- (14) **Total Daily Personal Exemption Amount** - (Part II, Line 18) - This is a 12- position field (dollars and cents), which may or may not be present. The valid characters are numeric (0-9). This field cannot be less than the daily personal exemption amount.

**Reminder:** In the case of a tax year beginning after December 31, 2017, Section 11041 of PL 115-97 suspends the deduction for personal exemptions through tax years beginning before January 1, 2026. As a result, non-resident aliens cannot claim an exemption from withholding on compensation for independent and certain dependent personal services based on the daily personal exemption amount.

21.8.6.6.1.3  
(10-01-2016)  
**Form 8233 Part III and  
Part IV Section Field  
Descriptions**

- (1) **"Part III:" Certification of Beneficial Owner** -If the non- immigrant signed Part III Certification, check the box.
- (2) **"Part IV:" Withholding Agent Certification** - If the withholding agent signed Part IV Withholding Agent Acceptance and Certification, then check the box.

- (3) **EIN** - (Part IV) - This is a 9- position field. The valid characters are numeric (0-9). Once the EIN is input, the corresponding information is populated into the next 6 fields.
- (4) **Withholding Agent Name** - (Part IV) – This is a 50- position field. This field is mandatory. The valid characters are alphas (a-z), numeric (0-9) and symbols.
- (5) **U.S. Addr 1/ATTN/Care of (%)** - The address is a 40- position field. This field is mandatory. If the Withholding Agent also lists a contact name, enter that name on this line. The valid characters are alphas (a-z) and numeric (0-9).
- (6) **U.S. Addr 2** - This is a 40- position field. This field is mandatory when a contact name is listed on the **U. S. Addr 1/ATTN/Care of (%)** line.
- (7) **City** - The city is a 40- position field. This field is mandatory. The valid characters are alpha (a-z), numeric (0-9) and symbols.
- (8) **State** - A drop- down menu listing all states is available for use. This field is mandatory.
- (9) **Zip Code** - This is a 5- position field. The valid characters are numerics (0-9)  
**Exception:** If the address provided is a foreign address, leave this field blank.
- (10) **Telephone #** - (Part IV) - This is a 10- position field. The valid characters are numeric (0-9). This field is not a required field.

21.8.6.6.1.4  
(10-01-2014)  
**Audit Trail**

- (1) After the form is saved, copy the control number onto the upper right corner of the Form 8233. Enter your SEID and date of input on the bottom of the form.

21.8.6.6.1.5  
(10-01-2020)  
**Edit Mode and Printing**

- (1) To access Edit Mode, click Search/Edit. Enter your search criteria when prompted. You have four options:
  - Control number
  - SSN
  - Foreign TIN
  - Beneficial Owner Name
- (2) Once you have input your desired selection, click the correct coordinating button to access your document.
- (3) Locate your document

If	Then
There are errors that can be corrected.	Correct the errors and save the document.
There are errors that cannot be corrected, or the Form 8233 is incomplete.	Reject Form 8233, with the 3383c or 4071c letter.

**Reminder:** You must click “update” to save your changes.

- (4) While in Edit Mode, you can also print. To print, first locate your document using the procedures above. Then click the "Print" arrow and the summary screen displays. Once the summary screen displays, you can print the summary screen.

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**Exhibit 21.8.6-1 (10-01-2025)****Tax Treaties Currently in Force**

Country Name	Country Name	Country Name
Australia	Iceland	Philippines
Austria	India	Poland
Bangladesh	Indonesia	Portugal
Barbados	Ireland	Romania
Belgium	Israel	Russia
Bermuda ( <i>limited benefits IRC § 274(h)(6)</i> )	Italy	Slovak Republic
Bulgaria	Jamaica	Slovenia
Canada	Japan	South Africa
China, People's Republic of	Kazakhstan	Spain
Commonwealth of Independent States*	Korea, Republic of	Sri Lanka (1/1/04 - 9/1/04 for other taxes and taxes withheld at source)
Cyprus	Latvia	Sweden
Czech Republic	Lithuania	Switzerland
Denmark	Luxembourg	Thailand
Egypt	Malta	Trinidad & Tobago
Estonia	Mexico	Tunisia
Finland	Morocco	Turkey
France	The Netherlands	Ukraine
Germany	New Zealand	United Kingdom
Greece	Norway	Venezuela
Hungary**	Pakistan	

**Note:** The U.S. Russia treaty has been partially suspended as of August 16, 2024. Withholding agents may not accept treaty claims for withholding taxes of less than 30% due on payments made on or after August 16, 2024. See <https://www.irs.gov/businesses/international-businesses/russia-tax-treaty-documents> for more information.

\*The U.S. - U.S.S.R. income tax treaty applies to the countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.

\*\* The US-Hungarian double tax treaty became ineffective on Jan. 8, 2023. However, as specified in the Convention, with respect to taxes withheld at source, the Convention shall become ineffective on Jan. 1, 2024. In respect of other taxes, the Convention shall become ineffective for taxable periods beginning on or after Jan. 1, 2024".

**Exhibit 21.8.6-2 (10-01-2024)**  
**Country Code List**

Foreign Country	Country Code
Abu Dubai	AE
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Aland Island	XI
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctic Lands	FS
Antarctica	AY
Antigua	AC
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ascension	XA
Ashmore Island	AT
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	XZ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Balearic Islands	SP
Bangladesh	BG
Barbados	BB
Barbuda	AC

**Exhibit 21.8.6-2 (Cont. 1) (10-01-2024)****Country Code List**

<b>Foreign Country</b>	<b>Country Code</b>
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bonaire	NT
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Caicos Islands	TK
Cambodia	CB
Cameroon	CM
Canada	CA
Canary Islands	XY
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Channel Islands	XC

**Exhibit 21.8.6-2 (Cont. 2) (10-01-2024)**  
**Country Code List**

<b>Foreign Country</b>	<b>Country Code</b>
Chile	CI
China	CH
Christmas Island	KT
Clipperton Islands	IP
Cocos Island	CK
Colombia	CO
Comoros	CN
Congo, Republic of (Brazzaville)	CF
Congo, Democratic Republic of (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire	IV
Croatia	HR
Cuba	CU
Curacao	NT
Cyprus	CY
Czech Republic	EZ
Democratic People's Republic of Korea (North)	KN
Democratic Republic of Congo (Kinshasa)	CG
Denmark	DA
Dhekelia Sovereign Base Area	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Dubai	AE
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Eleuthera Island	BF



**Exhibit 21.8.6-2 (Cont. 3) (10-01-2024)**  
**Country Code List**

<b>Foreign Country</b>	<b>Country Code</b>
England	XE
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern & Antarctic Lands	FS
Futuna	WF
Gabon	GB
Gambia	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Great Britain	UK
Greece	GR
Greenland	GL
Grenada	GJ
Grenadines	VC
Guadeloupe	GP
Guatemala	GT
Guernsey	GK

**Exhibit 21.8.6-2 (Cont. 4) (10-01-2024)**  
**Country Code List**

<b>Foreign Country</b>	<b>Country Code</b>
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Island	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JAPAN
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea (North)	KN

**Exhibit 21.8.6-2 (Cont. 5) (10-01-2024)**  
**Country Code List**

<b>Foreign Country</b>	<b>Country Code</b>
Korea (South)	KS
Kurile Islands	RS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
McDonald Island	HM
Mexico	MX
Midway Islands	MQ
Miquelon	SB
Moldova	MD
Monaco	MN

**Exhibit 21.8.6-2 (Cont. 6) (10-01-2024)**  
**Country Code List**

<b>Foreign Country</b>	<b>Country Code</b>
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Myanmar	XM
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
Nevis	SC
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
North Korea	KN
Northern Ireland	XN
Norway	NO
Oman	MU
Other (country not identified elsewhere)	XX
Pakistan	PK
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA

**Exhibit 21.8.6-2 (Cont. 7) (10-01-2024)****Country Code List**

<b>Foreign Country</b>	<b>Country Code</b>
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Principe	TP
Qatar	QA
Redonda	VI
Republic of Korea (South)	KS
Republic of Singapore	SN
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
Ryukyu Islands	JA
S Georgia Island	SX
S Georgia Island & S Sandwich Island	SX
S Sandwich Island	SX
San Marino	SM
Sao Tome and Principe	TP
Sarawak	MY
Saudi Arabia	SA
Scotland	XS
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovak Republic	LO
Slovakia	LO
Slovenia	SI

**Exhibit 21.8.6-2 (Cont. 8) (10-01-2024)**  
**Country Code List**

<b>Foreign Country</b>	<b>Country Code</b>
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia Island	SX
South Georgia Island & South Sandwich Island	SX
South Korea	KS
South Sandwich Island	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Helena	SH
St. Kitts & Nevis	SC
St. Lucia	ST
St. Miquelon	SB
St. Pierre	SB
St. Pierre & Miquelon	SB
St. Vincent & Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
The Netherlands	NL

## Exhibit 21.8.6-2 (Cont. 9) (10-01-2024)

## Country Code List

Foreign Country	Country Code
Togo	TO
Tokelau	TL
Tonga	TN
Tortola	VI
Trinidad and Tobago	TD
Tristan Da Cunha	XT
Tromelin Island	TE
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Wake Island	WQ
Wales	XW
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Western Samoa	WS
Windward Island	VC
Yemen	YM
Yugoslavia	YI

Exhibit 21.8.6-2 (Cont. 10) (10-01-2024)  
Country Code List

Foreign Country	Country Code
Zaire	CG
Zambia	ZA
Zimbabwe	ZI