

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

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

This exemption is applicable for compensation for calendar year 19 ....., or other tax year beginning ....., 19....., and ending ....., 19 .....

## Part I Nonresident Alien Individual Identification (See Specific Instructions)

Name	Taxpayer identification number .....
U.S. address (number and street) (Include apt. or suite no. or P.O. box)	United States visa type and number .....
City, state, and ZIP code	

Citizens of Canada or Mexico complete either lines 1a and 1b or line 2 below; all other filers complete lines 1a, 1b, and 2.

<b>1a</b> Country issuing passport .....	<b>2</b> Permanent foreign address
<b>b</b> Passport number .....	

- 3** Compensation is for services performed by me as a:
- Self-employed person (independent personal services)     Foreign student     Foreign professor/teacher
- Foreign researcher     Business/vocational trainee

**Caution:** If you are a foreign student, foreign professor/teacher, or foreign researcher, see the **line 3 instructions** for the required additional statement you must attach.

- 4** 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 \$ .....
- 5** If compensation is exempt from withholding because of a U.S. tax treaty, provide:
- a** Tax treaty **and** treaty article under which you are claiming exemption from withholding .....
- .....
- b** Total compensation listed in 4b above that is exempt from tax under this treaty \$ .....
- c** Country of permanent residence .....
- 6** Additional facts to justify the exemption from withholding.....
- .....
- .....
- .....

<b>7</b> Number of personal exemptions claimed ▶	<b>8</b> How many days will you perform services in the United States during this tax year? ▶
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Under penalties of perjury, I declare that I have examined this form and any accompanying statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I also declare, under penalties of perjury, that I am not a citizen or resident of the United States.

Signature of nonresident alien individual ▶ Date ▶

## Part II Withholding Agent 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's compensation is not entitled to the exemption or that the eligibility of the nonresident alien's compensation for the exemption cannot be readily determined.

Signature of withholding agent ▶ Date ▶

