

The University of Tennessee - Knoxville

College of Architecture + Design's
2016/2017 Robert B. Church Lecture Series

Guest Lecturer Forms

Interactive PDF

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8233 Form

Completion of Paperwork



THE UNIVERSITY OF
TENNESSEE
KNOXVILLE

Instructions for Completion of Paperwork:

The information in this PDF is needed to process necessary information prior to your visit. Please provide this information as soon as possible to allow processing of your Contract. If we do not receive your documents in a timely manner, your payment could be delayed.

1. Once you have filled in all information needed for these documents, please **DO NOT** click the "Submit" button until you have reviewed all of the information.
2. Please review the paperwork to ensure you have not overlooked any information on the following:
 - a. Lecturer Information Form
 - b. Non-Citizen IC Traveler Payment Form
 - c. Vendor Payment Selection Form
 - d. UT B1 and WB Visa Honorarium Form
 - e. University Honorarium Form
 - f. Worker Classification Questionnaire (WCQ): information on page 2 under Service Provider's Name, Service Provider's Phone, Existing IRIS Vendor Number or Last 4 Digits of SSN as well as the date of your lecture on the last line of the "Description of services to be performed:" section. Additionally, your signature is required on page 6.
 - g. W-8BEN Form
 - h. If you have an ITIN, or your country of origin has a tax treaty with the US, please review the IRS Form 8233 Instructions and complete the IRS Form 8233.



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3. After reviewing all of the information, you may then click “Submit.” After we receive your electronic submission, you will receive an email with a link to provide us with the following information:
 - a. Promotional materials including a head shot
 - b. Copies of your Passport, Visa, I-94 Form (<http://i94.cbp.gov>), Form I-20 (if F1 Visa Holder), and Form DS2019 (if J1 Visa Holder)
 - c. If you prefer payment be made by wire transfer, please provide all bank information.
4. Once you have completed all required forms, print all documents and hand-sign all signature required forms in blue ink as we are unable to accept electronic signatures on the listed forms. We recommend you save or scan a copy of all documents for your records.
5. Return all original documents via FedEx no later than one week after receiving the link to the paperwork information. We must have original documents and original signatures on these forms per university policy. Please send your information to:

Jennifer Flatford
UTK – College of Architecture and Design
1715 Volunteer Blvd., Suite 217
Knoxville, TN 37996-2400

If you have any questions, please contact Jennifer Flatford at jflatford@utk.edu or 865-974-5267.

The Office of the Dean
The College of Architecture + Design
1715 Volunteer Boulevard
Knoxville, TN 37996-2400
Phone: 865-974-5267 | Web: archdesign.utk.edu

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Church Lecture Series Lecturer Information Form

1. Name of Lecturer(s):
2. Social Security Number OR Tax Identification Number :
3. Date of Lecture:
4. Honorarium amount (includes airfare to Knoxville):
5. Firm/Organization:
6. Lecture Title:
7. Lecture Abstract (~100 words):

8. Bio (~200 words):

9. Contact Info:
 - a. Email Address:
 - b. Permanent Address:
 - c. Cell Phone Number:
10. U.S. Citizen: Yes No
11. If not a U.S. Citizen, Visa Type:



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12. If not a U.S. Citizen, Visa Expiration Date:
13. Country of Citizenship:
14. Assistant's Info (if applicable):
 - a. Name:
 - b. Phone Number:
 - c. Email Address:
15. Dates the lecturer will need a hotel room:
16. Does the College of Architecture and Design have permission to record your lecture, stream it live, and post it online?
17. Would you consider being available for on-site interviews conducted by UT students and/or media?
18. Are you interested in an exhibition of your work (if applicable and if availability exists)?

The Office of the Dean
The College of Architecture + Design
1715 Volunteer Boulevard
Knoxville, TN 37996-2400
Phone: 865-974-5267 | Web: archdesign.utk.edu

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Non Citizen Independent Contractor/Guest Traveler Payment Form

University of Tennessee • Payroll Office

P115 Andy Holt Tower • Knoxville, Tennessee 37996 • (865) 974-5251 • Fax: (865) 974-3530

PERSONAL INFORMATION

Last or Family Name: _____
 First: _____ Middle: _____
 U.S. Social Security No. or Individual Taxpayer Identification No.: _____
 Email Address: _____

U.S. Local Street Address:	Foreign Residence Permanent Address: (Do not use P.O. Box)
_____	_____
<i>Street</i>	<i>Street</i>
_____	_____
<i>City</i>	<i>City Province/State Postal Code</i>
_____	_____
<i>State Zip Code</i>	<i>Country</i>

PASSPORT INFORMATION

Country of Citizenship: _____
 Country that issued passport: _____
 Passport No.: _____ Expiration Date: _____
 Visa No.: (Control Number in Upper Right Corner of Visa): _____

VISA DETAIL

CURRENT IMMIGRATION STATUS

- | | |
|---|---|
| <input type="checkbox"/> B-1 Visitor for Business | <input type="checkbox"/> B-2 Visitor for Pleasure |
| <input type="checkbox"/> WB Business Waiver | <input type="checkbox"/> WT Tourist Waiver |
| <input type="checkbox"/> F-1 Student | <input type="checkbox"/> Q-1 Intl Cultural Exchange |
| <input type="checkbox"/> O-1 Indiv. With Extraordinary Ability or Achievement | <input type="checkbox"/> P-1 International Athlete or Entertainer |
| <input type="checkbox"/> J-1 Exchange Visitor* | Other: _____ |

*IF J-1 Exchange Visitor not sponsored by UT, attach authorization letter from Responsible Officer at Sponsor

PRIMARY ACTIVITY DURING THIS VISIT (Choose Only One)

- | | | |
|-----------------------------------|-------------------------------------|--|
| <input type="checkbox"/> Teaching | <input type="checkbox"/> Speaking | <input type="checkbox"/> Conducting Research |
| <input type="checkbox"/> Training | <input type="checkbox"/> Consulting | Other _____ |

What was the start date of your immigration status for this activity? _____
 (The date you first entered the U.S. for the primary activity –I-94 departure record) Month / Day / Year

If you are a consultant or self-employed individual that will receive an honorarium for the primary activity, complete questions 1-5.

(1) Describe the activity (teaching, lecturing, conducting research, training, consulting) you are receiving self-employment income for:

(2) List the number of days you will perform services at the University of Tennessee: _____ # of days

(3) List the number of institutions from which you have received payments (for academic-related services) during the last 6 months: _____ (# of institutions)

(4) Do you/will you have an office? (fixed base) in the U.S.? Yes No

(5) If yes how many days in this tax year did you/will you have an office (fixed base)? _____ # of days

INCOME TYPE/AMOUNT/

Payment Type: Honorarium Prize/Award Travel Other

Name of UT department providing the income: _____ Amount: _____

RESIDENCY VERIFICATION

What country did you live in before this visit to the U.S.? _____

Did you pay taxes as a resident of that country? yes no

Did your tax residency in that country end prior to this visit to the U.S.? Yes No

If yes, When? _____

Month / Day / Year

U.S. IMMIGRATION HISTORY

Have you ever had another immigration status in the United States? Yes No

Have you ever been present in the United States before this visit? Yes No

(If either question is answered "yes", complete U.S. Immigration History, Part 2)

U.S. IMMIGRATION HISTORY, Part 2

What is the actual date you first entered the United States? _____
Month / Day / Year

List all VISA Immigration Activity during the last three calendar years and all F, J, M or Q Visa Activity since January 1, 1985)

Date of U.S. Entry Month / Day / Year	Date of U.S. Exit Month / Day / Year	Visa/ Immigration Status	J-1 Category	Primary Activity	Have you taken any Treaty Benefits?	
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No

I hereby certify that all of the above information is true and correct. I understand that if my status changes from that which I have indicated on the form, I must submit a new Foreign National Information Form to the University of Tennessee Payroll Office.

Signature: _____

Date: _____



THE UNIVERSITY of TENNESSEE
KNOXVILLE, CHATTANOOGA, MARTIN, TULLAHOMA, MEMPHIS

VENDOR PAYMENT SELECTION FORM

Please select one of the payment options listed below and provide the necessary information. Both pages of this form must be returned. Please call 865-974-3086, if you need assistance.

Vendor Name: _____ SSN/FEIN # _____

Vendor Contact: _____ E-Mail: _____
(Required For E-Payables and Direct Deposit/ACH)

Phone: _____

(Vendor's employee who will be posting payments received from the University)

If your company has other addresses (including remittance addresses) that will accept this same payment method and payment details, please list them below (use additional pages if necessary).

UT Vendor #: _____
(For UT use only)

ACH Notification Email: _____
(If different from Vendor Contact Email)

Payment Option - Must Select One.

E-Payables – This is the fastest payment method and the terms are “Net 0”. **For E-payables the Vendor must be equipped to process credit card payments.** The vendor will be supplied a University credit card **number** via a secure “Welcome to E-Payables” email from “University of Tennessee @works.com” – a plastic card will not be provided. The account will have a zero balance. However, once an invoice(s) is approved for payment, funds will be loaded to the account and a secure electronic remittance advice will be sent to the contact listed above along with approval to charge the card number for the amount of the invoice(s). **The vendor will then KEY into their credit card machine the card number and amount of payment to process the payment.**

Is there a dollar limit accepted on card? If so, please give limit. \$_____

(continued on next page)

Direct Deposit, ACH – You are only eligible for this payment method if you have a bank account with a bank located in the United States. (If your information contains a SWIFT code, then you do not have an account with a United States bank. The payment will be direct deposited into your bank account 30 days after the invoice date or the date the goods or services were provided, whichever is later. To process this information the University needs your bank routing number and bank account number, which can be located on your checks. See illustration below.

Bank Name _____ **Account Type:** **Checking** **Savings**
Routing # (9 digits) _____ **Bank Account #** _____



Checks are the most expensive method of paying vendors. Payment by checks for domestic vendors will only be permitted in special circumstances and requires approval from the Treasurers Office. The payment terms for this method are net 40.

Check (for Foreign vendors only)

Certification

Under penalties of perjury, I certify that the above information is complete and accurate. If direct deposit was the method selected, I hereby authorize The University of Tennessee to automatically deposit payment for invoices into our account at the financial institution listed. I also authorize withdrawal transaction from the account, limited to the amount of the original deposit, in the event of an overpayment or erroneous deposit. This authorization will remain in effect until The University of Tennessee has received, in writing, our cancellation notification.

Signature of Authorized Individual

Date

Printed Name and Title _____

Please return form via one of the following:

1. **New Vendors** - Return to University of Tennessee Department requesting information
2. **Existing Vendors** -Fax to 865-974-2701 or
3. **Mail to:**

**The University of Tennessee
Treasurer’s Office
301 Andy Holt Tower
Knoxville, TN 37996-0100**

The University of Tennessee
B1 and WB Visa Honorarium Payment Eligibility Form

I certify that:

1. I hold the _____ visa classification, valid until _____.
2. I am visiting the University of Tennessee in order to engage in “usual academic activity or activities”.
3. My visit to the University will last no longer than nine days.
4. During the past six months, I have visited and received reimbursement for expenses and/or an honorarium from no more than five institutions or organizations in the U.S.

(Name – printed)

(Signature)

(Date)

INFORMATION TO PROCESS HONORARIUMS/SPECIAL PAYMENT

NAME: _____

SOCIAL SECURITY #: _____ or TAX IDENTIFICATION #: _____

MAILING ADDRESS: _____

CONTACT #: _____

EMAIL ADDRESS: _____

CITIZEN: US CITIZEN

 RESIDENT ALIEN

 NON-RESIDENT ALIEN

IF NOT U.S. CITIZEN

VISA TYPE: _____

VISA EXPIRATION DATE: _____

COUNTRY OF CITIZENSHIP: _____

Individuals who provide a service to the University must be classified as either an **Independent Contractor (IC)** or an **Employee**.

Completing the questions below will help the University to determine the worker's classification status.

NOTE: It is extremely important that the determination is made prior to the commencement of services.

Section I. Relationship with the University

<p>A. Is this individual a University employee? University employees can only receive royalty payments or payments for clinical trial participation. All other payments should be processed through payroll or an exception obtained from the Treasurer's Office</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>B. Is it currently expected that the University would hire this individual as an employee immediately following the termination of his or her independent contractor services?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Treat as an Employee</p>
<p>C. During the 6 months prior to the date on which the independent contractor services commenced did the individual have an official University appointment (including temporary)? State statute prohibits payments to ex-employees for services for up to 6 months after being employed by the University.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Treat as an Employee</p>
<p>D. Will the individual be teaching a course that is <u>a degree prerequisite for students</u> or <u>provide credit for a University degree</u>?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Treat as an Employee</p>
<p>E. Will they perform research under the direct supervision of a university professor or employee?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Treat as an Employee</p>

If the answer was "Yes" to questions B, C, D, or E - STOP! The person must be compensated through payroll and you do not need to complete this form.

For all other answers, proceed to Section II.

Section II. Personal/Background Data

Department Name: College of Architecture + Design

Prepared by Name: Jennifer Flatford Preparer's Email: jflatford@utk.edu

Service Provider's Name: _____ Service Provider's Phone: _____

Description of services to be performed: Guest Lecturer for the Robert B. Church III Series

Be as specific as possible to allow prompt processing. Program for the College of Architecture + Design on

Existing IRIS Vendor Number _____

Last 4 Digits of SSN _____

Section III. Department Certification

I certify that I have sufficient knowledge of the relationship in order to prepare this questionnaire, and I understand that should the Internal Revenue Service ("IRS") disagree with the classification, the University may hold my department financially responsible for any additional compensation (due to gross up, including fringe rate), taxes, interest, or penalties that the IRS or other regulatory bodies might assess.

Department Preparer's Name: <p style="text-align: center;">Jennifer Flatford</p>	Department Preparer's Signature:
Date:	

Section IV. Check all that apply.

- Guest speakers; guest artists and performers; professional models
- Athletic game officials, contest judges or assistants
- Rental services – facilities or equipment
- Financial and legal services provided by individuals who perform these services for the general public
- Medical services provided by individuals who perform these services for the general public
- Accreditation evaluation services
- Photography or graphic services
- Provision of goods/products only
- Royalties (Can be paid to University employees)
- Research Participants (Can be paid to University employees)
- Tuning/adjustment of university musical instruments
- Prizes/contest award (If payment to UT student, approval from financial aid must be attached)
- Court Reporters
- Participant at a UT-Sponsored Workshop

If any services are checked – STOP!! YOU ARE DONE!!

For new vendors, the completed form should be attached to the - create a vendor request transaction in IRIS (Z XK1). For existing vendors, the form should be scanned and sent to the Systems Accounts Payable Office via email at AP_Vendor@tennessee.edu.

Call 865-974-3086 if you have any questions or need assistance.

If nothing was checked, proceed to Section V below.

Section V. Complete only one category, A. OR B. OR C., depending on the type of services to be performed and then proceed to Section VI.

If you are instructed to “Treat as an Employee,” **STOP!** These payments must be processed through payroll, and you do not need to complete this form.

A. Teacher/Lecturer/Instructor

<p>1. Has or will the individual be engaged in this capacity fewer than 5 days in a 12 month period?</p>	<p><input checked="" type="checkbox"/> Yes May be an IC</p> <p><input type="checkbox"/> No Go to 2</p>
<p>2. Will they provide the same or similar services to other entities or to the general public as part of a trade or business?</p>	<p><input checked="" type="checkbox"/> Yes May be an IC</p> <p><input type="checkbox"/> No Go to 3</p>
<p>3. In performing instructional duties, will the University have any control over the course materials that are used?</p>	<p><input type="checkbox"/> Yes Treat as an Employee</p> <p><input checked="" type="checkbox"/> No Treat as IC</p>

B. Researcher

Researchers hired to perform services for a University department are presumed to be employees of the University unless they are serving in an advisory capacity.

<p>Will they serve in an advisory capacity with a university professor or employee?</p>	<p><input type="checkbox"/> Yes Treat as an IC</p> <p><input type="checkbox"/> No Treat as an Employee</p>
---	--

C. Individuals Not Covered Under Sections A. or B.

<p>1. Do they provide the same or similar services to other entities or to the general public as part of a trade or business?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No May Be an IC</p>
<p>2. Will they provide their own tools/supplies/materials to perform the required work?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No May Be an IC</p>
<p>3. Will they rely on their expertise rather than receive specific instructions from the department regarding performance of the required work?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No May Be an IC</p>
<p>4. Can they set the number of hours and/or days of the week that they work as opposed to the University setting their work schedule?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No May Be an IC Treat as an Employee</p>

Proceed to Section VI if not instructed to treat as an employee.

Section VI. Independent Contractor Certification (To be completed by person performing service)

I acknowledge that the information on this questionnaire is accurate and that I will be performing any service as an independent contractor and that nothing shall be construed to create an employer/employee relationship. Being an independent contractor, I acknowledge that I would not be eligible for University benefits, and I am responsible for all applicable taxes, and insurance associated with any payments received from the University.

Independent Contractor's Name:	Independent Contractor's Signature:
Date:	

For new vendors, the completed form should be attached to the - create a vendor request transaction in IRIS (Z XK1). For existing vendors, the form should be scanned and sent to the Systems Accounts Payable Office via email at AP_Vendor@tennessee.edu.

Call 865-974-3086 if you have any questions or need assistance.

Office of the Chief Financial Officer and Treasurer

301 Andy Holt Tower • Knoxville, Tennessee 37996-0100 • Phone: 865-974-2302 • Fax: 865-974-2701

Business Classification Form

Introduction: The State of Tennessee and the U.S. government require The University of Tennessee to report on various types of data related to its suppliers. The University requires this form from all of its suppliers.

Part 1: Basic information:

Individual's or Company's legal name (name on your W-9): _____

Doing-Business-As (DBA) name (if applicable): _____

Federal ID Number: _____ (note: do not list Social Security Number)


Email (required): _____

Part 2: Business Classification Information:

Is your company **currently certified** by, or eligible to be certified by, the TN Governor's Office of Diversity Business Enterprises as a Tennessee Diversity Business Enterprise ("DBE")?

No, business is not a DBE.  Stop. You are finished with this form.
The University will list your business as "Not a DBE."

Decline to answer  Stop. You are finished with this form.
The University will list your business as "Undisclosed."

My business is eligible, but I have not applied for certification. 

My business is certified as a DBE in Tennessee. 

Important: If you are eligible to be certified as a DBE, but have not registered, please contact Mr. Richard Van Norman at Richard.VanNorman@Tn.Gov as soon as possible.

If you selected "Yes," please select the DBE classification that correctly identifies your **certified** DBE from the TN Governor's Office. Choose only **one**:

- African American
- Asian American
- Hispanic American
- Native American
- Woman Owned
- Small Business
- Service-Disabled Veteran Business Enterprise

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Instead, use Form:

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner		2 Country of incorporation or organization	
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation			
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.			
City or town, state or province. Include postal code where appropriate.			Country (do not abbreviate)
5 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.			Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions)		7 Foreign tax identifying number, if any (optional)	
<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN			
8 Reference number(s) (see instructions)			

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

a The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.

b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a % rate of withholding on (specify type of income):
 Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV 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 income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

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 (MM-DD-YYYY) Capacity in which acting

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.

Instructions for Form 8233



Department of the Treasury
Internal Revenue Service

(Rev. December 2001)

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

Section references are to the Internal Revenue Code unless otherwise noted.

Note: For definitions of terms used throughout these instructions, see **Definitions** starting below.



If you are a "resident of a treaty country," you must know the terms of the tax treaty between the United States and the treaty country to properly complete Form 8233. You may download the complete text of most U.S. tax treaties at www.irs.gov/prod/ind_info/treaties.html. Technical explanations for many of those treaties are also available at that site. Also, see **Pub. 901, U.S. Tax Treaties**, for a quick reference guide to the provisions of U.S. tax treaties.

Note: You can get any of the forms or publications referred to in these instructions by calling 1-800-TAX-FORM (1-800-829-3676) or by downloading them from the IRS Web Site at www.irs.gov.

General Instructions

A Change To Note

Form 8233 may now be used to claim a tax treaty withholding exemption for noncompensatory scholarship or fellowship income. However, you can do this **only** if you are also using this form to claim a tax treaty withholding exemption for compensation for personal services (including compensatory scholarship or fellowship income) and both types of income are **received from the same withholding agent**.

Purpose of Form

In general, section 1441 requires 30% Federal income tax withholding on compensation for independent personal services (defined on this page). Sections 1441, 3401, and 3402 require withholding, sometimes at 30% and sometimes at graduated rates, on compensation for dependent personal services (defined on page 2). However, some payments may be exempt from withholding because of a tax treaty or the personal exemption amount. Complete and give Form 8233 to your withholding agent if some or all of your compensation is exempt from withholding.

Note: Do not use Form 8233 if you have an office in the United States regularly available to you for performing personal services.

Giving Form 8233 to the Withholding Agent

You must complete Form 8233:

- For each tax year (be sure to specify the tax year in the space provided above Part I of the form),
- For each withholding agent, and
- For each type of income. However, you may use one Form 8233 to claim a tax treaty withholding exemption for **both** compensation for personal services (including compensatory scholarship or fellowship income) and noncompensatory scholarship or fellowship income **received from the same withholding agent**.

Example. A nonresident alien is primarily present in the United States as a professor, but also is occasionally invited to lecture at another educational institution. These lectures are not connected with his teaching obligations but are in the nature of self-employment. For each tax year, the professor must complete two Forms 8233 and give one to each withholding agent to claim tax treaty benefits on the separate items of income.

Definitions

Nonresident Alien

If you are an alien individual (that is, an individual who is not a U.S. citizen), specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are a **resident alien** if you meet either the "green card test" or the "substantial presence test" for the calendar year. Any person not meeting either test is generally a **nonresident alien**. Additionally, an alien individual who qualifies as a "resident of a treaty country" (defined below) or a resident of Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa is a nonresident alien individual.

For more information on the tests used to determine resident alien or nonresident alien status, see **Pub. 519, U.S. Tax Guide for Aliens**.

Note: Even though a nonresident alien individual married to a U.S. citizen or resident alien may choose to be treated as a resident alien for certain purposes (for example, filing a joint income tax return), such individual is still treated as a nonresident alien for withholding tax purposes on all income except wages.

U.S. Person

For purposes of this form, a U.S. person is a U.S. citizen or resident alien.

Tax Treaty Withholding Exemption

This term refers to an exemption from withholding permitted by IRS regulations under section 1441 that is based on a tax treaty benefit. See **Resident of a Treaty Country** below for requirements for claiming a tax treaty benefit on this form.

Resident of a Treaty Country

An alien individual may claim to be a resident of a treaty country if he or she qualifies as a resident of that country under the terms of the residency article of the tax treaty between the United States and that country. See **Nonresident Alien** above.

A nonresident alien may claim a tax treaty benefit on this form **only** if that individual is the beneficial owner of the income and meets the residency requirement and all other requirements for benefits under the terms of the tax treaty. See the instructions for line 4 on page 3 for additional information for determining residence for purposes of claiming a tax treaty withholding exemption on this form.

Compensation for Independent Personal Services

Independent personal services are services performed as an independent contractor in the United States by a nonresident alien who is self-employed rather than an employee. Compensation for such services includes payments for contract labor; payments for professional services, such as fees to an attorney, physician, or accountant, if the payments are made directly to the person performing the services; consulting fees; honoraria paid to visiting professors, teachers, researchers, scientists, and prominent speakers; and generally, payments for performances by public entertainers.

Public entertainers. Special restrictions on exemption from or reduction of withholding apply to nonresident alien public entertainers (such as actors, musicians, artists, and athletes). Generally, such individuals are subject to 30% withholding from gross income paid for personal services performed unless a reduced rate of withholding under a withholding agreement prepared in accordance with Rev. Proc. 89-47, 1989-2 C.B. 598, has been approved by the IRS. In addition, many tax treaties contain separate articles that apply to artists, athletes, and entertainers. If present, these articles take precedence over the "independent personal services"

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and "dependent personal services" articles of the treaties.

Required Withholding Form

For compensation you receive for independent personal services, complete Form 8233 to claim a tax treaty withholding exemption for part or all of that income and/or to claim the daily personal exemption amount.

Compensation for Dependent Personal Services

Dependent personal services are services performed as an employee in the United States by a nonresident alien. Dependent personal services include compensatory scholarship or fellowship income (see definition below). Compensation for such services includes payments for wages, salaries, fees, bonuses, commissions, and similar designations for amounts paid to an employee.

Required Withholding Form(s)

Complete Form 8233 for compensation you receive for dependent personal services **only** if you are claiming a tax treaty withholding exemption for part or all of that income. **Do not** use Form 8233 to claim the daily personal exemption amount.

Use Form 8233 only to claim a tax treaty withholding exemption for any part of your compensation that is exempt from withholding. For compensation for which you are not claiming a tax treaty withholding exemption, use **Form W-4**, Employee's Withholding Allowance Certificate.

Completing Form W-4. To avoid underwithholding on compensation for dependent personal services for which you are not claiming a tax treaty withholding exemption, you should complete Form W-4 as follows:

Social security number. You are required to enter a social security number (SSN) on line 2 of Form W-4. If you do not have an SSN, you must apply for one on **Form SS-5**, Application for a Social Security Card. You may get Form SS-5 from a Social Security Administration (SSA) Office. Fill in Form SS-5 and return it to the SSA.



You cannot enter an individual taxpayer identification number (ITIN) on line 2 of Form W-4.

Withholding status. Do not check the "Married" box on line 3 of Form W-4. Check either the "Single" box or the "Married, but withhold at higher Single rate" box.

Withholding allowances. You should generally claim one withholding allowance on line 5 of Form W-4. However, if you are a resident of Canada, Mexico, Japan, or the Republic of (South) Korea; a student from India; or a U.S. national; you may be able to claim additional withholding allowances for your spouse and children. See Pub. 519 for more information.

If you are completing Form W-4 for more than one withholding agent (for example, you have more than one employer), figure the total number of

allowances you are entitled to claim (see the previous paragraph) and claim no more than that amount on all Forms W-4 combined. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest-paying job and zero allowances are claimed on the others.

Additional withholding amount.

Enter the amount from the table below on line 6 of Form W-4.

Payroll Period	Amount
Weekly	\$ 7.60
Biweekly	15.30
Semimonthly	16.60
Monthly	33.10
Quarterly	99.40
Semiannually	198.80
Annually	397.50
Daily*	1.50

*Amount to be used for each day of a payroll period not described above.

Exemption from withholding. Do not claim that you are exempt from withholding on line 7 of Form W-4 (even if you meet both of the conditions listed on that line).

Compensatory Scholarship or Fellowship Income

In general, scholarship or fellowship income is compensatory to the extent it represents payment for past, present, or future services (for example, teaching, research, etc.) performed by a nonresident alien as an employee **and** the performance of those services is a condition for receiving the scholarship or fellowship (or tuition reduction).

Example. XYZ University awards a scholarship to N, a nonresident alien student. The only condition of the scholarship is that N attends classes and maintains a minimum level of academic performance. The scholarship income is **not** compensatory because N is not required to perform services as an employee as a condition for receiving the scholarship.

Required Withholding Form(s)

Compensatory scholarship or fellowship income is considered to be dependent personal services income. Therefore, complete Form 8233 for this income **only** if you are claiming a tax treaty withholding exemption for part or all of that income. **Do not** complete Form 8233 to claim the daily personal exemption amount.

Use Form 8233 only to claim a tax treaty withholding exemption for any part of your compensatory scholarship or fellowship income that is exempt from withholding. For any part of such income for which you are not claiming a tax treaty withholding exemption, use Form W-4. See **Completing Form W-4** above.

Noncompensatory Scholarship or Fellowship Income

Noncompensatory scholarship or fellowship income is scholarship or fellowship income that is **not** compensatory scholarship or fellowship income (defined above).

The taxable portion of noncompensatory scholarship or fellowship income (defined below) paid to a nonresident alien is generally subject to withholding at a rate of 30% (the rate is generally 14% in the case of a nonresident alien temporarily present in the United States under an "F," "J," "M," or "Q" visa).

Taxable portion of noncompensatory scholarship or fellowship income. If you were a degree candidate, the amount of this type of income that you used for expenses other than tuition and course-related expenses (fees, books, supplies, and equipment) is generally taxable. For example, amounts used for room, board, and travel are generally taxable. If you were not a degree candidate, the full amount of the scholarship or fellowship income is generally taxable.

Required Withholding Form

You should generally complete **Form W-8BEN**, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, to claim a tax treaty withholding exemption for this type of income. **No Form W-8BEN is required unless a treaty benefit is being claimed.**

Exception. If you are receiving **both** compensation for personal services (including compensatory scholarship or fellowship income) and noncompensatory scholarship or fellowship income **from the same withholding agent**, you may use **one** Form 8233 for **both** types of income. However, this exception applies only if you are claiming a tax treaty withholding exemption for **both** types of income.

Alternate withholding election. A withholding agent may elect to withhold on the taxable portion of noncompensatory scholarship or fellowship income of a nonresident alien temporarily present in the United States under an "F," "J," "M," or "Q" visa as if it were compensatory scholarship or fellowship income (provided the nonresident alien is not claiming treaty benefits with respect to that income). The withholding agent makes this election by requesting that the nonresident alien complete Form W-4 using the instructions in Rev. Proc. 88-24, 1988-1 C.B. 800.

Withholding Agent

Any person, U.S. or foreign, that has control, receipt, or custody of an amount subject to withholding or who can disburse or make payments of an amount subject to withholding is a withholding agent. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity, including (but not limited to) any foreign intermediary, foreign partnership, and U.S. branches of certain foreign banks

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and insurance companies. Generally, the person who pays (or causes to be paid) the amount subject to withholding to the nonresident alien individual (or to his or her agent) must withhold.

Beneficial Owner

For payments other than those for which a reduced rate of withholding is claimed under an income tax treaty, the beneficial owner of income is generally the person who is required under U.S. tax principles to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. In the case of amounts paid that do not constitute income, beneficial ownership is determined as if the payment were income.

Avoid Common Errors

To ensure that your Form 8233 is promptly accepted, be sure that you:

- Answer all applicable questions completely.
- Specify the tax year for which this form will be effective in the space provided above Part I of the form.
- Enter your complete name, addresses, and identifying number(s) in Part I.
- Have attached the required statement described in the line 10 instructions if you are a foreign student, trainee, professor/teacher, or researcher.
- Are not trying to claim tax treaty benefits for a country with which the United States does not have a ratified tax treaty.
- Are not trying to claim tax treaty benefits that do not exist in your treaty.
- Complete lines 11 through 14 in sufficient detail to allow the IRS to determine the tax treaty benefit you are claiming.
- Claim the proper number of personal exemptions on line 15.
- Complete the required certification in Part III.

Specific Instructions

Part I

Line 2

You are required to furnish a U.S. taxpayer identifying number on this form. You are generally required to enter your social security number (SSN) on line 2. To apply for an SSN, get Form SS-5 from a Social Security Administration (SSA) office. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an individual taxpayer identification number (ITIN). **To apply for an ITIN, file Form W-7, Application for IRS Individual Taxpayer Identification Number, with the IRS.** It usually takes about 4-6 weeks to get an ITIN.

Note: An ITIN is for tax use only. It does not entitle you to social security benefits

or change your employment or immigration status under U.S. law.

If you have applied for a U.S. taxpayer identifying number but have not yet received it, you may attach a copy of a completed Form W-7 or SS-5 showing that a number has been applied for.

Line 3

If your country of residence for tax purposes has issued you a tax identifying number, enter it here. For example, if you are a resident of Canada, enter your Social Insurance Number.

Line 4

Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are completing Form 8233 to claim a tax treaty withholding exemption, you must determine your residency in the manner required by the treaty. **Do not** show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you are an individual who does not have a tax residence in any country, your permanent residence is where you normally reside.

Most tax treaties that provide for a tax treaty withholding exemption require that the recipient be a resident of the treaty country at the time of, or immediately prior to, entry into the United States. Thus, a student or researcher may generally claim the withholding exemption even if he or she no longer has a permanent address in the treaty country after entry into the United States. If this is the case, you may provide a U.S. address on line 4 and still be eligible for the withholding exemption if all other conditions required by the tax treaty are met. You must also identify on line 12a and/or line 13b the tax treaty country of which you were a resident at the time of, or immediately prior to, your entry into the United States.

Line 6

Enter your U.S. visa type. For example, foreign students are usually granted an "F-1" visa. Foreign professors, teachers, or researchers are usually granted a "J-1" visa. Business/vocational trainees are usually granted an "M-1" visa; however, some persons granted a "J-1" visa may also be considered business/vocational trainees (for example, a person admitted to complete a postgraduate residency in medicine).

Note: If you do not have, or do not require, a visa, write "None."



Spouses and dependents admitted on secondary visas (for example, "F-2," "J-2," "H-4," and "O-3" visas) are not usually eligible to claim the same treaty benefits as the primary visa holder.

Line 8

You are generally required to enter your date of entry into the United States that pertains to your current nonimmigrant status. For example, enter the date of arrival shown on your current **INS Form I-94, Arrival-Departure Record.**

Exception. If you are claiming a tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival. For example, you are currently claiming treaty benefits (as a teacher or a researcher) under article 19 of the tax treaty between the United States and Japan. You 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 you entered the United States as a student. If article 22 of that treaty applies, enter on line 8 the date you entered the United States as a student.

Line 9a

Enter your current nonimmigrant status. For example, enter your current nonimmigrant status shown on your current INS Form I-94.

Line 9b

Enter the date your current nonimmigrant status expires. For example, you may enter the date of expiration shown on your current INS Form I-94. Enter "DS" on line 9b if the date of expiration is based on "duration of status."

Line 10

Nonresident alien students, professors/teachers, and researchers using Form 8233 to claim a tax treaty withholding exemption for compensation for personal services **must** attach to Form 8233 the statement required by Rev. Proc. 87-8, 87-9, or 93-22. **The format and contents of the required statements are contained in Pub. 519.**

For a newly ratified tax treaty not listed in the above revenue procedures, a nonresident alien student, professor/teacher, or researcher must attach a statement in a format similar to those contained in Pub. 519.

Part II

Line 11a

For compensation for independent personal services, examples of acceptable descriptions to enter on this line include: "Consulting contract to design software" or "give three lectures at XYZ University."

For compensation for dependent personal services, examples of acceptable descriptions to enter on this line include:

- A nonresident alien student may enter "part-time library assistant," "part-time restaurant worker," or "teaching one chemistry course per semester to undergraduate students."
- A nonresident alien professor or teacher may enter "teaching at ABC University."
- A nonresident alien researcher may enter "research at ABC University's school for liquid crystal research."
- A nonresident alien business/vocational trainee may enter "neurosurgical residency at ABC Hospital" or "one-year internship in hydraulic engineering at XYZ Corporation."

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Line 11b

Enter the total amount of compensation for personal services you will receive from this withholding agent during the tax year. Enter an estimated amount if you do not know the exact amount.

Line 12a

Enter the specific treaty **and article** on which you are basing your claim for exemption from withholding (for example, "U.S./Germany tax treaty, Article 20(4)").

Line 12b

If all income received for the services performed to which this Form 8233 applies is exempt, write "All." If only part is exempt, enter the exact dollar amount that is exempt from withholding.

Line 12c

Generally, you may claim a withholding exemption based on a U.S. tax treaty with the country in which you claim permanent (or indefinite) residence. This is the foreign country in which you live most of the time. It is not necessarily the country of your citizenship. For example, you are a citizen of Pakistan but maintain your home in England. You **cannot** claim a withholding exemption based on the U.S./Pakistan tax treaty. Any withholding exemption you claim must be based on the U.S./United Kingdom tax treaty.

Line 13b

Enter the specific treaty **and article** on which you are basing your claim for exemption from withholding (for example, "U.S./Germany tax treaty, Article 20(3)").

Line 14

Provide sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13. Be sure you provide enough details to allow the IRS to determine the tax treaty benefit you are claiming.

Lines 15 through 18 (for certain independent personal services)

Note: *Do not complete lines 15 through 18 if you are claiming on line 12b that all of the compensation you are receiving for independent personal services is exempt from withholding.*

Line 15

For compensation for independent personal services for which an exemption from withholding is not available, 30% must be withheld from that compensation after subtracting the value of one personal exemption. You will generally enter "1" on line 15; however, if the exception below applies to you, enter the total number of personal exemptions you are entitled to on line 15.

Exception. If you are a resident of Canada, Mexico, Japan, or the Republic of (South) Korea; a student from India; or a U.S. national; you may be able to claim additional personal exemptions for your

spouse and children. See Pub. 519 for more information.

Lines 16 and 17

Each allowable personal exemption must be prorated for the number of days during the tax year you will perform the personal services in the United States. Enter the number of days on line 16 that pertain to the **independent** personal services described in line 11a and included on line 11b. To figure the daily personal exemption amount to enter on line 17, divide the personal exemption amount by 365 (366 for a leap year) and multiply the result by the amount you entered on line 15. For example, if you are entitled to one personal exemption for 2001, enter \$7.95 (that is, \$2,900 / 365 days = \$7.95 x 1 personal exemption = \$7.95) on line 17.

Part IV

Withholding Agent's Responsibilities

When the nonresident alien individual gives you Form 8233, review it to see if you are satisfied that the exemption from withholding is warranted. If you are satisfied, based on the facts presented, complete and sign the certification in Part IV.

You will need three copies of a completed Form 8233. Within 5 days of your acceptance, forward one copy to:
Internal Revenue Service
International Section
P.O. Box 920
Bensalem, PA 19020-8518

Give one copy of the completed Form 8233 to the nonresident alien individual. Keep a copy for your records. Each copy of Form 8233 must include any attachments submitted by the nonresident alien individual.

The exemption from withholding is effective for payments made retroactive to the date of the first payment covered by Form 8233, even though you must wait at least 10 days after you have properly mailed Form 8233 to the IRS to see whether the IRS has any objections to the Form 8233.

You must **not** accept Form 8233, and you must withhold, if either of the following applies:

- You know, or have reason to know, that any of the facts or statements on Form 8233 may be false **or**
- You know, or have reason to know, that the nonresident alien's eligibility for the exemption from withholding cannot be readily determined (for example, you know the nonresident alien has a fixed base or permanent establishment in the United States).

If you accept Form 8233 and later find that either of the situations described above applies, you must promptly notify the IRS (by writing to the above address) and you must begin withholding on any

amounts not yet paid. Also, if you are notified by the IRS that the nonresident alien's eligibility for the exemption from withholding is in doubt or that the nonresident alien is not eligible for exemption from withholding, you must begin withholding immediately. See Regulations section 1.1441-4(b)(2)(iii) for examples illustrating these rules.

If you submit an incorrect Form 8233, you will be notified by the IRS that the form submitted is not acceptable and that you must begin withholding immediately. Examples of incorrect Forms 8233 include:

- Any Form 8233 that claims a tax treaty benefit that does not exist or is obviously false.
- Any Form 8233 that has not been completed in sufficient detail to allow determination of the correctness of the tax treaty benefit or exemption claimed.

Signature

You or your authorized agent must sign and date Form 8233. See Regulations section 1.1441-7(c) for information about authorized agents.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to receive exemption from withholding on compensation for independent (and certain dependent) personal services, you are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr. 5 min.; **Learning about the law or the form**, 31 min.; **Preparing and sending the form to IRS**, 57 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, give it to your withholding agent.

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

OMB No. 1545-0795

▶ See separate instructions.

Who Should Use This Form?	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 . . .
Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions on pages 1 and 2 of the instructions.	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 and/or to claim 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. Note: Do not use Form 8233 to claim the daily personal exemption amount.
	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 page 2 of 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 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.		
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 <input type="checkbox"/> ▶		
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).....

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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, 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.

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

Part IV 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 ▶



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KNOXVILLE

Thank you for completing your Guest Lecture Paperwork.

Please review all materials to ensure you have not overlooked any information. If the paperwork is complete, you may now click the “Submit” button at the bottom of this page.

Once you click “Submit,” your materials will be sent electronically to

The University of Tennessee’s College of Architecture + Design.

At this time, you may save the PDF for your records. Again, please print and hand-sign in

blue ink all forms that require a signature and mail within one week to:

Jennifer Flatford
UTK – College of Architecture and Design
1715 Volunteer Blvd., Suite 217
Knoxville, TN 37996-2400

If you have any questions, please contact:

Jennifer Flatford at jflatford@utk.edu or 865-974-5267.

The Office of the Dean
The College of Architecture + Design
1715 Volunteer Boulevard
Knoxville, TN 37996-2400
Phone: 865-974-5267 | Web: archdesign.utk.edu

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