# EXHIBIT C

## Form 8233

**Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual**

- **OMN No:** 1545-0795
- **Expires:** 8-31-90

### Part I: Nonresident Alien Individual

- **Name:**
- **Taxpayer identification number:**
- **Address (number and street) in the United States:**
- **United States visa number (if any):**
- **City, state, and ZIP code:**
- **Country issuing passport:**
- **Passport number:**
- **Permanent foreign address:**

### Part II: Compensation for Independent Personal Services

- **Description:**
- **Amount (see instructions):** $[
- **If compensation is exempt from withholding because of a U.S. tax treaty, provide:**
  1. **Tax treaty and provision under which you are claiming exemption from withholding:**
  2. **Your country of residence:**
- **Your compensation otherwise exempt (or will it be otherwise exempt) from income tax during the tax year?**
  - Yes
  - No
- **Additional facts to justify the exemption from withholding:**

### Part III: Number of Days in the Period During Which Independent Personal Services are to be Performed in the United States

### Withholding Agent Certification

- **Name:**
- **Employer identification number:**
- **Address (number and street):**
- **City, state, and ZIP code:**
- **Telephone number:**

### General Instructions

- **Section references are to the Internal Revenue Code unless otherwise indicated.**
- **Paperwork Reduction Act Notice.** We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to inform and collect the right amount of tax. If you want to receive exemption from withholding on compensation for independent personal services, you are required to give us this information.
- **Changes You Should Note:**
  - Withholding agents will now attach all Forms 8233 to the Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, that they file with the IRS. Previously, Form 8233 was attached to Form 1042S, Foreign Person’s U.S. Source Income Subject to Withholding.
- **Form 8233 should be used by nonresident alien students, teachers, and researchers to claim exemption from withholding on compensation for services that is exempt from taxation under a U.S. tax treaty. Students must provide the information required by Revenue Procedure 87-9, 1987-2 I.R.B. 8. Teachers and researchers must provide the information required by Revenue Procedure 87-9, 1987-2 I.R.B. 10. All these individuals

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Effective: 03/15/1993
Supersedes: 03/21/1977
Review Date: TBD
Issuing Office: General Accounting Division

Withholding Agent—Any person required to withhold tax on payments made to a nonresident alien individual is a withholding agent. Generally, the person who pays or is responsible for making all or a portion of the payment to the nonresident alien individual (or to his or her agent) is liable for the tax and must withhold. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity. For further information, see Publication 515.

Specific Instructions

Part I

Taxpayer Identification number—Nonresident alien individuals (other than nonresident alien fiduciaries) must enter their social security number. If you have applied for but have not yet received your number, enter a 99 identification number. (For application see your State or local tax authority.)

Item 3a—Describe the independent personal services for which the compensation is being (or will be) received and describe the manner of compensation (e.g., lump sum, monthly income, etc.).

Item 3b—Enter the amount of compensation for independent personal services you will be receiving during the tax year to which this Form 8233 applies. Enter an estimated amount if the exact amount is not known.

Item 3c—If the exemption from income tax withholding is (or will be) based on other than a U.S. tax treaty (or was not a nonresident alien individual), complete the section below.

Item 4—Consider the following points:

1. Total amount of compensation for independent personal services.
2. Percentage of the total amount that is regularly paid to the nonresident alien individual.
3. The number of days in the tax year during which the personal services are to be performed.

Compensation for Personal Services—Independent personal services are personal services performed by the United States of a nonresident alien contractor, and are performed by a nonresident alien individual or a company which employs a nonresident alien individual. Included in compensation are payments for professional services, such as legal, medical, or accountancy services. Payments received by the nonresident alien individual must be reported to the IRS as income. For further information, see Publication 515.

Withholding of Tax on Nonresident Aliens and Foreign Corporations, available from the IRS.

Form 8233 (Rev. 10/97)