

ARTISTS QUESTIONNAIRE

1. Is the artist(s) U.S. citizen(s) or resident(s) of the U.S.? Yes__ No__ Combination__
 If yes, please complete IRS Form W-9. If no or a combination, please complete below.

In determining what exemptions are available, the IRS will look at whether or not the performers in a group “participate in the profits” of the U.S. performances. If after expenses, **the performers split whatever profit (or loss) is left over then they are treated as individuals**, not a business for tax purposes. On the other hand if the **performers receive a set fee or salary from the ensemble for the performances and is not affected by any profits or loss, then the ensemble is treated as a business** for tax purposes.

Final disbursements will automatically have 30% withholding deducted unless proper documentation is supplied **and** accepted.

2a. Are you considered to be an “individual”? Yes__ (if yes, go to step 3) No __ **OR**
 2b. Are you considered to be a “business”? Yes__ (if yes, skip step 3 and go to step 4) No__
As a “business” you must supply us with a completed W-8BEN and a W-8IMY
 (Certificate of Foreign Intermediary).

3. As an “individual” do you have a CWA (Central Withholding Agreement)? Yes__ No__
If yes, a copy must be supplied at least 15 days prior to first day of the performance.

4. **Payments made to Agents.** Please check one of the following:
- a. ___ I am a **U.S. Agent or Manager** and the foreign artist is the beneficial owner.
 Attached is a completed form 8233 for individuals (supplied by each individual artist), or in the case of a foreign business, Form W-8Ben or W-8EXP.
 - b. ___ I am a **Foreign Agent or Manager** and the foreign artists is the beneficial owner.
 Attached is a completed Form W-8IMY (foreign agent/manager responsibility) as well as Form 8233 (supplied by each individual artist), or in the case of a foreign business, Form W-8BEN or W-8EXP.

5. Please list both foreign and U.S. artists below (please attach additional sheet if needed):

Artist Name (please print)	Country of Residence	U.S. SS# or EIN #	Foreign Address

Completed by _____ Date _____

Signature _____

IMPORTANT INFORMATION TO UNDERSTAND

Exceptions to NRA Withholding requirements:

- By reason of **Tax Treaty**. Some tax treaties have a cap on earnings for the for the entire year, so even though the individual payment may be below the cap, the presenter has no way of verifying total annual earnings and will most likely withhold 30% of the payment.
- An organization is **tax-exempt** in its home country
- The foreign artist enters into a **CWA** (Central Withholding Agreement) with the IRS and presents the CWA to the presenter at least 15 days prior to the first performance. If this requirement is satisfied, the amount on the CWA will be withheld.
- Compensation is subject to **graduated withholding** under Section 3402 (employee/employer relationship).

A Presenter has the legal right to withhold 30% even if presented with a W-8BEN.

Any monies withheld are considered deferred income and may be reimbursed partially or totally upon completion of the artist's or business' year-end tax filing.

To download forms go to www.irs.gov, go to more forms and publications, then to download forms and instructions.

For more detailed information a good source is www.artistsfromabroad.org.