

Helpful Definitions

This document provides some helpful definitions for withholding and documentation for foreign nationals.

Items produced by Thomson Reuters/Tax Accounting © 2012 by Thomson Reuters/Tax & Accounting. Reprinted with permission. All rights reserved.

This information or any portion thereof may not be copied or disseminated in any form or by any means or stored in an electronic database or retrieval system without the express written consent of Thomson Reuters/Tax & Accounting.

View Attachment(s)

[Some Helpful Definitions.pdf](#)

First Published

Wed, 04/01/2026

Last Updated

Wed, 04/01/2026

[View PDF](#)