Appendix A—Tax Treaty Exemption Procedure for Students

This appendix contains the statements of residents alien students and trainees must file with Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, to claim a tax treaty exemption from withholding of tax on compensation for dependent personal services. For treaty countries not listed, attach a statement in a format similar to those for other treaties. See chapter 8 for more information on withholding.

Belgium

1. I was a resident of Belgium on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am present in the United States for the purpose of my education or training.

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Belgium in an amount not in excess of $9,000 for any tax year.

4. I arrived in the United States on ______ [insert the date of your last arrival in the United States before beginning study or training]. The treaty exemption for training is available only for compensation paid during a period of two years.

China, People's Republic of

1. I was a resident of the People's Republic of China on the date of my arrival in the United States. I am not a U.S. citizen.

2. I am present in the United States solely for the purpose of my education or training.

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and the People's Republic of China in an amount not in excess of $5,000 for any tax year.

4. I arrived in the United States on ______ [insert the date of your last arrival in the United States before beginning study or training]. The $2,000 treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date, and for such additional period of time as is necessary to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

Bulgaria

1. I was a resident of Bulgaria on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at ______ [insert the name of the university or other recognized educational institution at which you study; or secur- ing training to practice a profession or professional specialty.]

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Bulgaria in an amount not in excess of $9,000 for any tax year.

4. I arrived in the United States on ______ [insert the date of your last arrival in the United States before beginning study or training]. The treaty exemption for training is available only for compensation paid during a period of two years.

Cyprus

1. I was a resident of Cyprus on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at ______ [insert the name of the university or other recognized educational institution at which you study; or secur- ing training to practice a profession or professional specialty.]

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Cyprus in an amount not in excess of $2,000 ($10,000 if you are a participant in a government-sponsored program of study not exceeding one year) for any tax year. I have not previously claimed an income tax exemption under that treaty for income received as a student before the date of my arrival in the United States.

4. I arrived in the United States on ______ [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The $5,000 treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

Czech Republic, Estonia, Latvia, Lithuania, and Slovak Republic

1. I was a resident of ______ [insert the name of the university or other recognized educational institution at which you study; or secur- ing training to practice a profession or professional specialty.]

2. I am temporarily present in the United States for the primary purpose of studying at ______ [insert the name of the university or other recognized educational institution at which you study; or secur- ing training to practice a profession or professional specialty.]

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and each country in an amount not in excess of $3,000 ($10,000 if you are a participant in a government-sponsored program of study not exceeding one year) for
any tax year. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

4. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The $3,000 treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date, and for such period of time as is necessary to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

France

1. I was a resident of France on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at [insert the name of the accredited university, college, school or other educational institution].

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and France in an amount not in excess of $5,000 for any taxable year. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

4. I will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.

5. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years.

Germany

1. I was a resident of Germany on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States as a student or business apprentice for the purpose of full-time study or training at [insert the name of the accredited university, college, school or other educational institution]; or, I am temporarily present in the United States as a recipient of a grant, allowance, or award from [insert the name of the nonprofit organization or government institution providing the grant, allowance, or award].

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the treaty between the United States and Germany in an amount not in excess of $9,000 for any tax year.

4. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

Indonesia

1. I was a resident of Indonesia on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States solely for the purpose of study at [insert the name of the university or other accredited educational institution at which you study].

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the treaty that applies to the income tax treaty between the United States and Indonesia in an amount not in excess of $3,000 for any tax year.

4. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

Israel, Philippines and Thailand

1. I was a resident of the [insert the name of the country under whose treaty you claim exemption] on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at [insert the name of the university or other recognized educational institution at which you study].

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the treaty that applies to the income tax treaty between the United States and [insert the name of the country under whose treaty you claim exemption] in an amount not in excess of $3,000 for any tax year.

4. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.
Korea, Norway, Poland, and Romania

1. I was a resident of [insert the name of the country under whose treaty you claim exemption] on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at [insert the name of the university or other recognized educational institution at which you study].

3. I will receive compensation for personal services performed in the United States.

This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Morocco in an amount not in excess of $2,000 for any tax year. I have not previously claimed an income tax exemption under that treaty for income received as a student before the date of my arrival in the United States.

4. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years, beginning with the tax year that includes my arrival date.

Netherlands

1. I was a resident of the Netherlands on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of full time study at [insert the name of the recognized university, college, or school in the United States at which you study].

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and the Netherlands in an amount not in excess of $2,000 for any tax year.

4. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years, beginning with the tax year that includes my arrival date.

Morocco

1. I was a resident of Morocco on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at [insert the name of the university or other recognized educational institution at which you study].

3. I will receive compensation for personal services performed in the United States.

This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Morocco in an amount not in excess of $2,000 for any tax year. I have not previously claimed an income tax exemption under that treaty for income received as a student before the date of my arrival in the United States.

4. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years, beginning with the tax year that includes my arrival date.

Portugal and Spain

1. I was a resident of [insert the name of the country under whose treaty you claim exemption] on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying or training at [insert the name of the university or other recognized educational institution at which you study]; or, I am temporarily present in the United States as a recipient of a grant, allowance, or award from [insert the name of the nonprofit organization or government institution providing the grant, allowance, or award].

3. I will receive compensation for services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and [insert the name of the country of which you claim exemption] in an amount not in excess of $5,000 for any tax year.

4. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years beginning with the taxable year that includes my arrival date, and for such period of time as is necessary to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

Trinidad and Tobago

1. I was a resident of Trinidad and Tobago on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at [insert the name of the university or other accredited educational institution at which you study].

3. I will receive compensation for personal services performed in the United States.

Slovenia and Venezuela

1. I was a resident of [insert the name of the country under whose treaty you claim exemption] on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying or training at [insert the name of the university or other accredited educational institution at which you study].

3. I will receive compensation for services performed in the United States.

This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and [insert the name of the country of which you claim exemption] in an amount not in excess of $5,000 for any tax year.
This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Trinidad and Tobago in an amount not in excess of $2,000 (or, if you are securing training required to qualify you to practice a profession or a professional specialty, not in excess of $5,000) for any taxable year. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

4. I will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.

5. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years paid during a period of five tax years beginning with the tax year that includes my arrival date.

Tunisia

1. I was a resident of Tunisia on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the purpose of full-time study, training, or research at [insert the name of the university or other accredited educational institution at which you study, train, or perform research].

3. I will receive compensation for services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Tunisia in an amount not in excess of $4,000 for any tax year.

4. I arrived in the United States on [insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]. The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.