Appendix A—Tax Treaty Exemption Procedure for Students

This appendix contains the statements nonresident alien students and trainees must file with Form 8233 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]. For a trainee who is temporarily present in the United States for the purpose of securing training required to practice a profession or professional specialty, the treaty exemption 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]. I am claiming this exemption only for such period of time as is reasonably necessary to complete the education or training.

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 securing 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 $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.

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

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].

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 Estonia, Latvia, Lithuania, and Slovak Republic 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.
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 dependent 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 Germany in an amount not in excess of $9,000 for any tax year, provided that such services are performed for the purpose of supplementing funds otherwise available for my maintenance, education, or training.

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 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 [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. 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.

Iceland

1. I was a resident of Iceland 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, I am temporarily present in the United States to obtain professional training or to study or do research 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 Iceland in an amount not in excess of $2,000 for my tax year, provided such services are performed in connection with my studies or are necessary for my maintenance.

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 only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.
States. I am not a U.S. citi-
zen. I have not been lawfully
accorded the privilege of re-
siding permanently in the
United States as an immigrant.

2. I am temporarily present in
the United States for the pri-
mary purpose of studying at
[insert the name of the univer-
sity or other recognized educa-
tional institution at which you study].

3. I will receive compensation
for personal services per-
formed in the United States.
This compensation qualifies
for exemption from with-
holding of federal income tax un-
der 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 exemp-
tion is available only for com-
pensation paid during a pe-
riod 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 law-
fully accorded the privilege of resi-
ding permanently in the
United States as an immi-
grant.

2. I am temporarily present in
the United States for the pri-
mary purpose of studying at
[insert the name of the univer-
sity or other recognized educa-
tional institution at which you study].

Pakistan

1. I am a resident of Pakistan. I
am not a U.S. citizen. I have
not been lawfully accorded
the privilege of residing per-
manently in the United States
as an immigrant and would
not otherwise be considered
a resident alien for the rele-
vant tax year.

2. I am temporarily present in
the United States solely as a
student 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 per-
formed in the United States.
This compensation qualifies
for exemption from with-
holding of federal income tax un-
der the tax treaty between the
United States and Pakistan in
an amount not in excess of
$5,000 for any tax year.

Portugal and Spain

1. I was a resident of
[insert the name of the coun-
try under whose treaty you
claim exemption] on the date
of my arrival in the United
States. I am not a U.S. citi-
zen. I have not been lawfully
accorded the privilege of re-
siding permanently in the
United States as an immigrant.

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

3. I will receive compensation
for services performed in the
United States. This compensa-
tion qualifies for exemption
from withholding of federal in-
come tax under the tax treaty
between the United States and
in the 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 exemp-
tion is available only for com-
pensation paid during a pe-
riod of five tax years
beginning with the taxable
year that includes my arrival
date, and for such period of
time as is necessary to com-
plete, as a full-time student,
educational requirements as
a candidate for a postgradu-
ate or professional degree
from a recognized educa-
tional 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 per-
manently in the United States
as an immigrant.

2. I am temporarily present in
the United States for the pri-
mary purpose of studying at
[insert the name of the univer-
sity or other accredited educa-
tional institution at which you study].

3. I will receive compensation
for services performed in the
United States. This compensa-
tion qualifies for exemption
from withholding of federal in-
come tax under the tax treaty
between the United States and
in the amount not in excess of
$5,000 (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.

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.