

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.

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 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]. I am claiming this exemption only for such period of time as is reasonably necessary to complete the education or training.

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].
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 \$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];

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] in the amount not in excess of \$5,000 (\$10,000 if you are a participant in a government sponsored program of study not exceeding one year) 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 \$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.

Egypt

1. I was a resident of Egypt 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 Egypt 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 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 four tax years beginning with the tax year that includes my arrival date.

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 the 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]; 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] for the primary purpose of study, research, or training.
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 Indonesia 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.

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 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.
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 _____ [insert the name of the country under whose treaty you claim exemption] in an amount not in excess of \$2,000 for any tax 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 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.

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]. I am claiming this exemption only for such period of time as is reasonably necessary to complete my education.

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 permanently in the United States as an immigrant and would not otherwise be considered a resident alien for the relevant 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 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 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 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] 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 exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

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 or train].
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 under whose treaty 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. 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.

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.