

**UWS Service Center**  
**Revenue Procedure Statement 87-8**  
**(Income Code 19)**

If you are a **student or trainee with an F-1 or J-1 visa receiving compensation for personal services** and are a resident of a country listed below, you can claim exemption from withholding of tax by completing a form 8233 and the statements below.

**Note: Nonresident alien Fellows and Post Doctoral Fellows** must complete a form W-8BEN to claim exemption from tax, **NOT** a form 8233. **Resident alien Fellows and Post Doctoral Fellows** must complete a form W-9 to claim exemption from tax, **NOT** a form 8233.

Family Name (Surname), First Name (Please print)	Social Security Number
Arrival Date (the date of your last arrival in the United States before beginning study at the U.S. educational institution)	

**CHECK ONLY ONE BOX BELOW**

Country	Maximum Presence in U.S.	Maximum Compensation	Country	Maximum Presence in U.S.	Maximum Compensation
<input type="checkbox"/> Bangladesh	No limit	\$8,000	<input type="checkbox"/> Iceland	5 years	\$9,000
<input type="checkbox"/> Belgium, Bulgaria	No Limit	\$9,000	<input type="checkbox"/> Israel	5 years	\$3,000
<input type="checkbox"/> Korea <sup>1</sup> , Norway, Poland, Romania	5 years	\$2,000	<input type="checkbox"/> Morocco	No limit	\$2,000
<input type="checkbox"/> China, Peoples Rep. of	No limit	\$5,000	<input type="checkbox"/> Netherlands	No limit	\$2,000
<input type="checkbox"/> Cyprus	5 years	\$2,000	<input type="checkbox"/> Pakistan	5 years	\$5,000
<input type="checkbox"/> Czech Republic, Slovak Republic	5 years	\$5,000	<input type="checkbox"/> Philippines	5 years	\$3,000
<input type="checkbox"/> Egypt	5 years	\$3,000	<input type="checkbox"/> Portugal	5 years	\$5,000
<input type="checkbox"/> Estonia, Latvia, Lithuania	5 years	\$5,000	<input type="checkbox"/> Slovenia	5 years	\$5,000
<input type="checkbox"/> France	5 years	\$5,000	<input type="checkbox"/> Spain	5 years	\$5,000 <sup>2</sup>
<input type="checkbox"/> Germany	4 years	\$9,000	<input type="checkbox"/> Thailand	5 years	\$3,000
<input type="checkbox"/> Indonesia	5 years	\$2,000	<input type="checkbox"/> Trinidad, Tobago	5 years	\$2,000
			<input type="checkbox"/> Tunisia	5 years	\$4,000
			<input type="checkbox"/> Venezuela	5 years	\$5,000

<sup>1</sup>May claim exemption for dependents living in U.S. Exemptions must be prorated based on the rate of the aliens U.S. source of income to world-wide income (Pub 519, Nov. 94).

<sup>2</sup>This amount includes the personal exemption that is claimed on your annual tax return. Please see the Tax Treaty Table (UW1339) for the exemption amount allowed in addition to the personal exemption.

1. I was a resident of the country checked above, on the date of my arrival in the United States. I am not a United States 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, obtaining training for qualification in a profession or specialty, or research as a student or business apprentice** at the University of Wisconsin; 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 tax treaty between the United States and the country checked. I understand that the maximum compensation shall not exceed the amount stated above and agreed upon and stated in the appropriate Article of the tax treaty. 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 the date indicated above. The treaty exemption is available only for the time period specified in the appropriate Article of the tax treaty. This exemption begins with the tax year that includes my arrival date
5. 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.
6. If from Germany, I understand that if my visit to the U.S. exceeds 4 years, the exemption is lost for the entire visit unless the competent authorities of Germany and the United States agree otherwise.

**I certify that the information I have provided above is true, correct and complete, and that the statements of Procedure 87-8 apply to me.**

Date (mo/day/yr)	Signature
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