

UWS Service Center
Revenue Procedure Statement 87-9
(Income Code 18)

If you are a **professor, teacher, researcher or scientist with a J-1 or H-1 visa, doing teaching or research, receiving compensation for personal services** and are a resident of a tax treaty country listed on the reverse side, 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 teaching, research, or conference services)	

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, Bulgaria	2 years	No limit	<input type="checkbox"/> Israel	2 years	No limit
<input type="checkbox"/> Belgium, Japan	2 years	No limit	<input type="checkbox"/> Italy	2 years	No limit
<input type="checkbox"/> China, Peoples Rep. of	3 years	No limit	<input type="checkbox"/> Jamaica	2 years	No limit
<input type="checkbox"/> Commonwealth of Independent States ²	2 years	No limit	<input type="checkbox"/> Japan	2 years	No limit
<input type="checkbox"/> Czech Republic, Slovak Republic	2 years	No limit	<input type="checkbox"/> Luxembourg	2 years	No limit
<input type="checkbox"/> Egypt, Hungary, Korea ¹ , Philippines, Poland, Romania	2 years	No limit	<input type="checkbox"/> Netherlands	2 years	No limit
<input type="checkbox"/> France	2 years	No limit	<input type="checkbox"/> Pakistan	2 years	No limit
<input type="checkbox"/> Germany	2 years	No limit	<input type="checkbox"/> Portugal	2 years	No limit
<input type="checkbox"/> Greece	3 years	No limit	<input type="checkbox"/> Slovenia	2 years	No limit
<input type="checkbox"/> Iceland ³ , Norway	2 years	No limit	<input type="checkbox"/> Thailand	2 years	No limit
<input type="checkbox"/> India	2 years	No limit	<input type="checkbox"/> Trinidad, Tobago	2 years	No limit
<input type="checkbox"/> Indonesia	2 years	No limit	<input type="checkbox"/> United Kingdom	2 years	No limit
			<input type="checkbox"/> Venezuela	2 years	No limit

¹May 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 worldwide income (Pub 519, Nov. 94).

²Includes: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, Uzbekistan

³This treaty article is no longer effective as of 1/1/09. However, if an individual was eligible for the treaty previously, and was in the U.S. prior to 12/31/08, the treaty may still be claimed under the "grandfather" clause.

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 visiting or accepting an invitation for the purpose of **advanced studying, giving lectures, teaching, engaging in research, or participating in scientific, technical, or professional conferences** at the University of Wisconsin, which is a recognized educational, scientific, and medical facility primarily funded from governmental sources. I will receive compensation for my teaching, lecturing, research, or conference activities.
3. If from Trinidad or Tobago, I have accepted an invitation by the University of Wisconsin, an educational institution in the United States approved by an appropriate governmental education authority for the purpose of teaching or engaging in research. No agreement exists between the government of the United States and the government of Trinidad and Tobago for the provision of my services. I will receive compensation for my teaching or research services.
4. The compensation received during the entire tax year of _____ (enter the year for which the exemptions claimed) qualifies for exemption from withholding of federal tax under this treaty between the United States and the country checked above. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, conference participant, trainee or student before the date of my arrival in the United States. (**Czech Republic & Slovak Republic:** If, however, following the period in which you claimed benefits as a student or trainee, you resumed residence and physical presence in your original home country, you may claim the benefits of this paragraph. Note: The teacher/researcher treaty benefits may be claimed only once by an individual.) (**Germany:** If, however, following the period in which the alien claimed benefits as a student, apprentice, or trainee, that person returned to the Federal Republic of Germany and resumed residence and physical presence before returning to the United States as a teacher or researcher, that person may claim the benefits of this treaty.) (**Portugal:** I have not previously claimed an income tax exemption under Article 22 (Teacher/Researcher) or Article 23 (Student/Trainee).)
5. Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons. If from the **Commonwealth of Independent States**, any research I perform will not be undertaken primarily for the benefit of a private person or commercial enterprise of the United States or a foreign trade organization of _____ (insert name of C.I.S. member or Georgia), unless the research is conducted on the basis of intergovernmental agreements on cooperation.
6. 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
7. If from **The Netherlands, or Luxembourg**, I understand that if my visit to the United States exceeds 2 years, the exemption is lost for the entire visit unless the competent authorities of these countries agree otherwise. If from **India or the United Kingdom**, the entire treaty exemption is lost retroactively if my stay in the United States exceeds two years.

I certify that the information I have provided above is true, correct and complete, and that the statements of Procedure 87-9 apply to me.	
Date (mo/day/yr)	Signature