

## REVENUE PROCEDURE STATEMENT 87-8

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

Family Name (surname), First Name ( <i>please print</i> )	Social Security Number
Arrival Date (the earliest date of arrival in the United States before beginning teaching or research)	<p><b>Note:</b> In most cases, you are required to enter your date of entry into the United States that pertains to your current non-immigration status. For example, enter the date of arrival shown on your current immigration form I-94, Arrival-Departure Record.</p> <p><b>Exception</b> - If you are claiming tax treaty benefit that is determined by reference to more than one date of arrival, enter the earlier date of arrival.</p>

### CHECK ONLY ONE BOX BELOW

Check Box	Country	Maximum Presence in U.S.	Maximum Compensation	Check Box	Country	Maximum Presence in U.S.	Maximum Compensation
	Bangladesh	No Limit	\$8,000		Malta	No Limit	\$9,000
	Belgium, Iceland	5 years	\$9,000		Morocco	5 years	\$2,000
	China, Peoples Republic of	No Limit	\$5,000		Netherlands	No Limit	\$2,000
	Cyprus	5 years	\$2,000		Pakistan	No Limit	\$5,000
	Czech Republic, Slovak Republic	5 years	\$5,000		Philippines	5 years	\$3,000
	Egypt	5 years	\$3,000		Portugal	5 years	\$5,000
	Estonia, Latvia, Lithuania	5 years	\$5,000		Slovenia	5 years	\$5,000
	France	5 years	\$5,000		Spain	5 years	\$5,000
	Germany	4 years	\$9,000		Thailand	5 years	\$3,000
	Korea, Norway, Poland, Romania	5 years	\$2,000		Trinidad, Tobago	5 years	\$2,000
	Indonesia	5 years	\$2,000		Tunisia	5 years	\$4,000
	Israel	5 years	\$3,000		Venezuela	5 years	\$5,000

1. I was a permanent 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 PENN STATE UNIVERSITY.
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 exempted 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