

## REVENUE PROCEDURE STATEMENT 87-9

If you are a **professor, teacher or researcher with a J-1 or H-1 visa, doing teaching or research, or receiving compensation** and are a permanent resident of a tax treaty 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
<input type="checkbox"/>	Bangladesh, Bulgaria	2 years	No Limit	<input type="checkbox"/>	Israel	2 years	No Limit
<input type="checkbox"/>	Belgium	2 years	No Limit	<input type="checkbox"/>	Italy	2 years	No Limit
<input type="checkbox"/>	China, Peoples Republic of	3 years	No Limit	<input type="checkbox"/>	Jamaica	2 years	No Limit
<input type="checkbox"/>	U.S.S.R. <sup>1</sup>	2 years	No Limit	<input type="checkbox"/>	Luxembourg	2 years	No Limit
<input type="checkbox"/>	Czech Republic, Slovak Republic	2 years	No Limit	<input type="checkbox"/>	Netherlands	2 years	No Limit
<input type="checkbox"/>	Egypt, Hungary, Korea, Philippines, Poland, Romania	2 years	No Limit	<input type="checkbox"/>	Pakistan	2 years	No Limit
<input type="checkbox"/>	France	2 years	No Limit	<input type="checkbox"/>	Portugal	2 years	No Limit
<input type="checkbox"/>	Germany	2 years	No Limit	<input type="checkbox"/>	Slovenia	2 years	No Limit
<input type="checkbox"/>	Greece	3 years	No Limit	<input type="checkbox"/>	Thailand	2 years	No Limit
<input type="checkbox"/>	Norway	2 years	No Limit	<input type="checkbox"/>	Trinidad and Tobago	2 years	No Limit
<input type="checkbox"/>	India	2 years	No Limit	<input type="checkbox"/>	United Kingdom	2 years	No Limit
<input type="checkbox"/>	Indonesia	2 years	No Limit	<input type="checkbox"/>	Venezuela	2 years	No Limit

<sup>1</sup> Includes: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikstan, Turkmenistan, Uzbekistan

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 visiting or accepting an invitation for the purpose of **teaching, or engaging in research** at the Pennsylvania State University which is a recognized educational, scientific medical facility primarily funded from government sources, I will receive compensation for my teaching, lecturing, or research.
3. 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.
4. 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 2 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