

REVENUE PROCEDURE STATEMENT 87-8 FEDERAL REPUBLIC OF GERMANY

**FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION
UNDER ARTICLE 20(4) OF THE INCOME TAX TREATY BETWEEN
THE UNITED STATES AND FEDERAL REPUBLIC OF GERMANY**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

Procedure 87-8 (Complete and sign the statement below.)

1. I am a resident of FEDERAL REPUBLIC OF GERMANY. 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 the **University of Chicago**.
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 the Federal Republic of Germany in an amount not in excess of \$5,000 for any taxable 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 _____ (the date of last arrival in U.S. before beginning study at the U.S. educational institution). I understand that the treaty exemption under Article 20(4) is available only for compensation paid during a period of no more than four taxable years beginning with the taxable year that includes my arrival date.

I further understand that if my visit to the United States exceeds 4 years, the exemption is lost for the entire visit unless the competent authorities of the Federal Republic of FEDERAL REPUBLIC OF GERMANY and the United States agree otherwise.

I certify that the information I have provided above is true, correct and complete, and that statements one through five of Procedure 87-8 apply to me. A copy of the treaty article citation for which I am claiming exemption appears in the box below.

Signature: _____ **Date:** _____

**CONVENTION BETWEEN THE UNITED STATES OF AMERICA AND
THE FEDERAL REPUBLIC OF FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF
DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO
TAXES ON INCOME AND CAPITAL AND TO CERTAIN OTHER TAXES**

ARTICLE 20(4) -- Students and Trainees

A student or business apprentice within the meaning of paragraph 2, or a recipient of a grant, allowance, or award within the meaning of paragraph 3, who is present in a Contracting State for a period no exceeding four years shall not be taxed in that State on any income from dependent personal services that is not in excess of \$5,000 (five thousand United States dollars) or its equivalent in Deutsche Mark per taxable year, provided that such services are performed for the purpose of supplementing funds available otherwise for maintenance, education, or training.

