### 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: __________________

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**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.

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Return your completed form to the Payroll Department (Alien Desk), 6054 S. Drexel Ave, Suite 300, Chicago, IL 60637
**POLICIES REGARDING TAX TREATY EXEMPTIONS AT THE UNIVERSITY**

You are eligible for the FEDERAL REPUBLIC OF GERMANY student treaty exemption for four years beginning on the date of your arrival in the U.S. Should your stay exceed the four-year limit, you must immediately inform the Payroll Department at (773) 702-5989. Unfortunately if you exceed the limit, you will lose the benefits of the treaty immediately and retroactively. When this happens, the Payroll Department must revoke the exemption granted to you for the current calendar year and will withhold any outstanding current-calendar year taxes. It will be your responsibility to amend any tax returns already filed with the IRS.

Moreover, if you claim the treaty benefit, only the first $5,000 of compensation paid to you in the calendar year may be exempt from tax. The $5,000 limit is granted for each calendar year; you may not claim the treaty benefit at the University and at another institution within the same calendar year.

Should your calendar year earnings exceed the $5,000 limit and you notice that no Federal or State tax has yet been withheld from your paycheck; it is your responsibility to inform the Payroll Department immediately.

It is also your responsibility to maintain the appropriate, *unexpired*, "employment-authorized" or student visa classification during the period that you are receiving the benefits of this tax treaty exemption and employed at the University.

You must complete the Form 8233 and 87-8 Revenue Procedure Statement for each calendar year (or portion of the calendar year) in which you claim the tax exemption. You are also required to file the appropriate income tax return at calendar year-end.

Please certify your acknowledgment of the policies presented above by signing below.

**SIGNATURE**

**CONTACT PHONE NUMBER:**