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

1. I was a resident of Trinidad & Tobago on the date of my arrival in the United States. I am not a US citizen. I have not been lawfully accorded the privilege of residing permanently in the US as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at the University of Chicago.

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 Trinidad & Tobago in an amount not in excess of $2,000 for any tax year. 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 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.

5. I arrived in the United States on ________________ (the date of last arrival in U.S. before beginning study at the U.S. educational institution). The treaty exemption is available only for compensation paid during a period of five tax years.

I certify that the information I have provided above is true, correct and complete. A copy of the treaty article citation for which I am claiming exemption appears in the box below.

Signature: _______________________________________    Date: _______________________


ARTICLE 19(1) -- Students and Trainees

(1) (a) An individual who is a resident of one of the Contracting States at the beginning of his visit to the other Contracting State and who is temporarily present in the other Contracting State for the primary purpose of--

(i) Studying in that other Contracting State at a university or other educational institution approved by the appropriate educational authority of that Contracting State,

(ii) Securing training required to qualify him to practice a profession or professional specialty, or

(iii) Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization,

shall be exempt from tax by that other Contracting State with respect to...

(vi) Income from personal services performed in the other Contracting State in an amount not in excess of $2,000 United States dollars or its equivalent in Trinidad and Tobago dollars for any taxable year; or if such individual is securing training required to qualify him to practice a profession or a professional specialty, not in excess of $2,000 or its equivalent in Trinidad and Tobago dollars for any taxable year.

(b) The benefits under this paragraph shall only extend for such a period of time as may be reasonably or customarily required to effectuate the purpose of the visit, but in no event shall any individual have the benefits of this Article for more than 5 taxable years.
**SUPPLEMENTARY PAYROLL QUESTIONS:**
*(Check appropriate boxes below and supply requested information.)*

A. Current Visa classification:  
   - □ F-1 Student  
   - □ F-1 Practical Trainee  
   - □ J-1 Student  
   - □ J-1 Practical Trainee  
   - □ Other: ________________________________  

   Date you received visa classification: ________________________________  
   Date of visa expiration: ________________________________

B. Have you already claimed exemption under the Tax Treaty Article 19(1) in the current calendar year?  
   - □ YES.  
   - □ NO.

   Have you ever claimed exemption under the Tax Treaty Article 19(1) in previous years?  
   - □ YES. (List the calendar years you claimed the exemption. ________________________________ )  
   - □ NO.

C. Were you ever a student at another U.S. educational institution obtaining education, training, or special technical experience?  
   - □ YES. (List the name of the educational institution. ________________________________ and list the date of graduation, if appropriate. ________________________________ )  
   - □ NO.

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**POLICIES REGARDING TAX TREATY EXEMPTIONS AT THE UNIVERSITY**

According to the TRINIDAD & TOBAGO treaty article, the first $2,000 of compensation paid to you in the calendar year may be exempt from tax. The $2,000 limit is for each calendar year; you may not claim the treaty benefit at the University of Chicago and at another institution within the same calendar year.

Should your calendar year earnings exceed the $2,000 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, (773) 702-5989.

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 tax return at calendar year-end.

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

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<th>SIGNATURE</th>
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