**REVENUE PROCEDURE STATEMENT 87-9**

**BELGIUM**

**FOR PROFESSORS OR TEACHERS CLAIMING EXEMPTION**

**UNDER ARTICLE 19(2) OF THE INCOME TAX TREATY BETWEEN**

**THE UNITED STATES AND BELGIUM**

<table>
<thead>
<tr>
<th>LAST NAME</th>
<th>FIRST NAME</th>
<th>SOCIAL SECURITY NUMBER</th>
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**Procedure 87-9** *(Complete and sign the statement below.)*

1. I was a resident of Belgium 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 have accepted an invitation by the United States government, or by a university or other recognized educational institution in the United States, to come to the United States for the purpose of teaching, or engaging in research at the **University of Chicago**, which is a recognized educational institution. I will receive compensation for my teaching or research activities.

3. The teaching, research or conference compensation received during the entire taxable year _________ (or during the period of the year from __________ to __________) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Belgium. 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 U.S.

4. Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.

5. I arrived in the United States on ______________________ (the date of last arrival in U.S. before beginning the teaching services for which exemption is claimed). I understand that the treaty exemption under Article 19(2) is available only for compensation received during a period of two years beginning on that date.

**ADDITIONAL COMMENTS**

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: ________________

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**CONVENTION BETWEEN THE UNITED STATES OF AMERICA AND THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

**ARTICLE 19(2) – Students, Trainees, Teachers and Researchers**

2. An individual who is a resident of a Contracting State at the beginning of his visit to the other Contracting State and who is temporarily present in the other Contracting State for the purpose of teaching or carrying on research at a school, college, university or other educational or research institution shall be exempt from tax in the other Contracting State for a period not exceeding two years from the date of the individual’s arrival in that other State on the remuneration received in consideration of teaching or carrying on research. This paragraph shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

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Return your completed form to the **Payroll Department (Alien Desk)**, 6054 S. Drexel Ave, Suite 300, Chicago, IL 60637
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(2) in the current calendar year?  
☐ YES.  ☐ NO.
Have you ever claimed exemption under the Tax Treaty Article 19(2) 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.

POLICIES REGARDING TAX TREATY EXEMPTIONS AT THE UNIVERSITY

You are eligible for the BELGIUM treaty exemption for two years beginning on the date of your arrival in the U.S. It is your responsibility to maintain the appropriate, unexpired, “employment-authorized” DHS classification during the period that you are receiving the benefits of this tax treaty exemption and employed at the University.

Should you exceed the two-year period of exemption 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.

You must complete the Form 8233 and 87-9 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.

SIGNATURE: ________________________________  CONTACT PHONE NUMBER: _______________