REVENUE PROCEDURE STATEMENT 87-9 **ISRAEL**

FOR TEACHERS OR LECTURERS CLAIMING EXEMPTION UNDER ARTICLE 23 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND ISRAEL

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

Procedure 87-9 *(Complete and sign the statement below.)*

1. I was a resident of Israel on the date of my arrival in the United States. 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 visiting the United States for the primary purpose of teaching, giving lectures or conducting research at the **University of Chicago**, which is an accredited educational institution or scientific research institution. I will receive compensation for my teaching, lecturing, or research activities.

3. The teaching, lecturing or research compensation received during the entire tax year _____ (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Israel. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, lecturer, researcher or student before the date of my arrival in the United States.

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, lecturing or research activities).

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:** _____

Convention Between the Government of the United States of America and the Government of Israel with Respect to Taxes on Income

ARTICLE 23--TEACHERS

(1) Where a resident of one of the Contracting States is invited by the Government of the other Contracting State, a political subdivision, or a local authority thereof, or by a university or other recognized educational institution in that other Contracting State to come to that other Contracting State for a period not expected to exceed 2 years for the purpose of teaching or engaging in research, or both, at a university or other recognized educational institution and such resident comes to that other Contracting State primarily for such purpose, his income from personal services for teaching or research at such university or educational institution shall be exempt from tax by that other Contracting State for a period not exceeding 2 years from the date of his arrival in that other Contracting State.

(2) This Article 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.

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 23 in the current calendar year?
☐ YES.
☐ NO.

Have you ever claimed exemption under the Tax Treaty Article 23 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 ISRAEL 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" visa 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.

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

SIGNATURE	CONTACT PHONE NUMBER:

	CNTRY	TAC	INC CD	STMT	TRTY EXP	$ LIMIT	COMMENTS	IRS LTR
OFFICE USE ONLY	**IS**	**23**	**18**	**879**		**NL**		