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

1. I was a resident of THAILAND 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 purpose of teaching or conducting research for a period not expected to exceed two years at the University of Chicago, which is a recognized educational institution.

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

4. I arrived in the United States on ________________ (the date of last arrival in U.S.) The treaty exemption is available only for compensation paid during a period of two years beginning on that date. The entire treaty exemption is lost retroactively if my stay in the United States exceeds two years.

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 THAILAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

ARTICLE 23 – Professors, Teachers, and Researchers

1. An individual who visits a Contracting State (the United States) for a period not exceeding two years for the purposes of teaching or engaging in research at a university, college or other recognized educational institution in that State (the United States), and who was immediately before that visit a resident of the other Contracting State, shall be exempted from tax by the first-mentioned Contracting State (the United States) or any remuneration for such teaching or research for a period not exceeding two years from the date he first visits that State (the United States) for such purpose.

2. This Article shall apply to income from research only if such research is undertaken by the individual in the public interest and not primarily for the benefit of some other private person or persons.

3. The benefits provided under Article 23 (Teachers) and paragraph 1 of this Article shall, when taken together, extend only for such period to time, not to exceed 5 taxable years from the date of arrival of the individual claiming such benefits, as may reasonably or customarily be required to effectuate the purpose of the visit. The benefits provided under Article 23 (Teachers) shall not be available to an individual, if during the immediately preceding period, such individual enjoyed the benefits of paragraph 1 of this Article.
### SUPPLEMENTARY PAYROLL QUESTIONS:
*(Check appropriate boxes below and supply requested information.)*

A. Current Visa classification:
- [ ] F-1 Student
- [ ] J-1 Student
- [ ] F-1 Practical Trainee
- [ ] 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 THAILAND 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 must immediately inform the Payroll Department at (773) 702-5989.** Unfortunately, if you exceed the two-year limit, per the treaty, you will lose the benefits of the treaty immediately and retroactively. When this happens, the Payroll Department must revoke the exemption granted to your 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.

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:**