REVENUE PROCEDURE STATEMENT 87-9

VENEZUELA

FOR TEACHERS OR RESEARCHERS CLAIMING EXEMPTION
UNDER ARTICLE 21(3) OF THE INCOME TAX TREATY BETWEEN
THE UNITED STATES AND VENEZUELA.

<table>
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<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 Venezuela 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 the University of Chicago, which is an accredited educational institution or research institution. I will receive compensation for my teaching or research activities.

3. The teaching or research 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 Venezuela. I have not previously claimed an income tax treaty exemption under that 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 teaching or research for which the exemption is claimed).

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: __________________________

CONVENTION BETWEEN THE GOVERNMENT OF THE UNITED STATES
OF AMERICA AND VENEZUELA WITH RESPECT TO TAXES
ON INCOME AND PROPERTY

ARTICLE 21(3) Students, Trainees, Teachers and Researchers

3. 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 recognized educational or research institution shall be exempt from tax in the other Contracting State on his income from personal services for teaching or research at such institution for a period not exceeding two years from the date of the individual's arrival in that other State. In no event shall any individual have the benefits of this paragraph for more than five 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 21(3) in the current calendar year?
   □ YES.   □ NO.

   Have you ever claimed exemption under the Tax Treaty Article 21(3) 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 VENEZUELA 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.

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: _________________________________

OFFICE USE ONLY

CNTRY  TAC  INC CD  STMT  TRTY EXP  $ LIMIT  COMMENTS  IRS LTR

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