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

1. I was a resident of Egypt 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 governmental (or by a political subdivision or local authority thereof), or by a university or other recognized educational institution in the United States, to come to the United States not expected to exceed two years for the purpose of teaching, or engaging in research the University of Chicago, which is a recognized educational institution. I will receive compensation for my teaching or research activities.

3. The teaching or research compensation received during the entire taxable year _________ (or for the portion of the year from __________ to __________) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Egypt. 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 teaching or research for which the exemption is claimed). I understand that the treaty exemption under Article 22 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: ________________

CONVENTION BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

ARTICLE 22 -- 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.
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 22 in the current calendar year?
   ☐ YES.
   ☐ NO.

   Have you ever claimed exemption under the Tax Treaty Article 22 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 EGYPT 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
EG

TAC
22

INC CD
18

STMT
879

TRTY EXP

$ LIMIT
NL

COMMENTS

IRS LTR

NL

NL

NL

NL