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

1. I was a resident of India 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 am visiting the United States for the purpose of teaching or conducting research at the University of Chicago. I will receive compensation for my teaching or research activities.

3. The teaching or research compensation received during the entire tax 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 India.

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). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

I further understand that the entire treaty exemption is lost retroactively if my stay in the United States exceed two years.

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

ARTICLE 22 -- Payments Received by Professors, Teachers, and Research Scholars

(1) An individual who visits a Contracting State 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, 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 on any remuneration for such teaching or research for a period not exceeding two years from the date he first visits that State 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 private benefit of some other private 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 INDIA 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: ____________________________