REVENUE PROCEDURE STATEMENT 87-9
ITALY

FOR TEACHERS OR RESEARCHERS CLAIMING EXEMPTION
UNDER ARTICLE 20 OF THE INCOME TAX TREATY BETWEEN
THE UNITED STATES AND ITALY

<table>
<thead>
<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 Italy 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 a professor or teacher visiting the United States government for the purpose of teaching or performing research at the University of Chicago, which is an educational institution or medical facility primarily funded from governmental sources. I will receive compensation for my teaching or research activities.

3. The 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 Italy. 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 general 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 treaty exemption under Article 20 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: ____________________

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

**ARTICLE 20 -- Professors and Teachers**

(1) A professor or teacher who makes a temporary visit to a Contracting State for the purpose of teaching or conducting research at a university, college, school, or other educational institution, or at a medical facility primarily funded from governmental sources, and who is, or immediately before such visit was, a resident of the other Contracting State, shall for a period not exceeding two years, be exempt from tax in the first-mentioned contracting State in respect of remuneration from such teaching or research.

(2) This Article shall not apply to income from research if such research is undertaken not in the general interest but primarily for the private benefit of a specific person or persons.

Return your completed form to the Payroll Department (Alien Desk), 1225 E. 60th St., Rm. 321, 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 20 in the current calendar year?
   ☐ YES.
   ☐ NO.

   Have you ever claimed exemption under the Tax Treaty Article 20 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 ITALY 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: ____________________________________________