REVENUE PROCEDURE STATEMENT 87-9
NORWAY

FOR TEACHERS OR RESEARCHERS CLAIMING EXEMPTION
UNDER ARTICLE 15 OF THE INCOME TAX TREATY BETWEEN
THE UNITED STATES AND NORWAY

Last Name

First Name

Social Security Number

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

1. I was a resident of Norway 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, or by a university or other recognized educational institution in the United States, to come to the United States for a period not expected to exceed two years for the purpose of teaching or engaging in research at the University of Chicago, which is recognized educational institution. I will receive compensation for my teaching or research activities.

3. The teaching or research compensation qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Norway. I have not previously claimed an income tax treaty 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 not be undertaken 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 received during 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 KINGDOM OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

ARTICLE 15 -- Teachers

(1) Where a resident of one of the Contracting States is invited by the Government of the other Contracting States 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 two 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 two 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 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 15 in the current calendar year?  
  ☐ YES.  ☐ NO.

Have you ever claimed exemption under the Tax Treaty Article 15 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 NORWAY treaty exemption for two years beginning on the date of your arrival in the U.S. Moreover, the treaty benefit will be granted provided that your stay in the U.S. is not expected to exceed two years. 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 NO: 15  TAC: 18  INC CD: 879  TRTY EXP: $ LIMIT: NL  COMMENTS: IRS LTR: 