REVENUE PROCEDURE STATEMENT 87-9

FOR TEACHERS OR RESEARCHERS CLAIMING EXEMPTION UNDER ARTICLE 19 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND ROMANIA

<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 Romania 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 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 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 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 Romania. 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 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 treaty exemption under Article 19 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 OF THE UNITED STATES OF AMERICA AND THE SOCIALIST REPUBLIC OF ROMANIA FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME, THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, AND THE ELIMINATION OF OBSTACLES TO INTERNATIONAL TRADE AND INVESTMENT

ARTICLE 19 -- 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 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 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.

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 19 in the current calendar year?
   - YES.
   - NO.

Have you ever claimed exemption under the Tax Treaty Article 19 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 ROMANIA 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: