REVENUE PROCEDURE STATEMENT 87-9  
CZECH REPUBLIC

FOR TEACHERS OR RESEARCHERS CLAIMING EXEMPTION UNDER ARTICLE 21(5) OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND THE CZECH REPUBLIC

<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 the Czech Republic 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 which is an accredited educational or research 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 The Czech Republic. 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 without first returning and resuming residence and physical presence before returning to the United States as a teacher or researcher. I have not previously claimed an income tax exemption under that treaty for income received as a teacher or researcher under this article that allows a treaty exemption only once.

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 21(5) is available only for compensation received during a period of two years beginning on that date.

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

ARTICLE 21(5)—Students, Trainees, Teachers and Researchers

1. a) An individual who is a resident of a Contracting State at the beginning of his visit to the other Contracting State and who is temporarily present in that other Contracting State for the primary purpose of:

   i) studying at a university or other accredited educational institution in that other Contracting State, or
   ii) securing training required to qualify him to practice a profession or professional specialty, or
   iii) studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization, shall be exempt from tax by that other Contracting State with respect to the amounts described in subparagraph (b) of this paragraph for a period not exceeding five years from the date of his arrival in that other Contracting State.

   b) The amounts referred to in subparagraph (a) of this paragraph are:

   i) payments from abroad, other than compensation for personal services, for the purpose of his maintenance, education, study, research, or training;
   ii) the grant, allowance, or award; and
   iii) income from personal services performed in that other Contracting State in an aggregate amount not in excess of 5,000 United States dollars ($5,000) or its equivalent in Czech crowns for any taxable year.
SUPPLEMENTARY PAYROLL QUESTIONS:
(Check appropriate boxes below and supply requested information.)

A. Current Visa classification: □ F-1 Student  □ J-1 Student
   □ F-1 Practical Trainee  □ 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 21(5) in the current calendar year?
   □ YES.
   □ NO.

   Have you ever claimed exemption under the Tax Treaty Article 21(5) 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 CZECH REPUBLIC 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: ________________________________