

# Publication 519

## U.S. Tax Guide for Aliens

For use in preparing  
**2024** Returns

Volume 7 of 8



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- If you are not a candidate for a degree, your scholarship is taxable.

### **I am a nonresident alien. Can I claim the standard deduction?**

Nonresident aliens cannot claim the standard deduction. However, see *Students and business apprentices from India* under *Itemized Deductions* in chapter 5 for an exception.

### **I am a dual-status taxpayer. Can I claim the standard deduction?**

You cannot claim the standard deduction allowed on Form 1040 or 1040-SR. However, you can itemize any allowable deductions.

### **I am filing Form 1040-NR. Can I claim itemized deductions?**

Nonresident aliens can claim some of the same itemized deductions that resident aliens can claim.

However, nonresident aliens can claim itemized deductions only if they have income effectively connected with their U.S. trade or business. See *Itemized Deductions* in chapter 5.

**I am single with a dependent child. I was a dual-status alien in 2024. Can I claim the earned income credit on my 2024 tax return?**

If you are a nonresident alien for any part of the year, you cannot claim the earned income credit. See chapter 6 for more information on dual-status aliens.

**I am a nonresident alien student. Can I claim an education credit on my Form 1040-NR?**

If you are a nonresident alien for any part of the year, you generally cannot claim the education credits.

However, if you are married and choose to file a joint return with a U.S. citizen or resident spouse, you may be eligible for these credits. See Nonresident Spouse Treated as a Resident in chapter 1.

**I am a nonresident alien, temporarily working in the United States under a J visa. Am I subject to social security and Medicare taxes?**

Generally, services you perform as a nonresident alien temporarily in the United States as a nonimmigrant under subparagraph (F), (J), (M), or (Q) of section 101(a)(15) of the Immigration and Nationality Act are not covered under the social security program if you perform the services to carry out the purpose for which you were admitted to the United States. See Social Security and Medicare Taxes in chapter 8.

**I am a nonresident alien student. Social security taxes were withheld from my pay in error. How do I get a refund of these taxes?**

If social security or Medicare tax was withheld in error from pay that is not subject to these taxes, contact the employer who withheld the taxes for a refund. If you are unable to get a full refund of the amount from your employer, file a claim for refund with the IRS on Form 843. Do not use Form 843 to request a refund of Additional Medicare Tax. See Refund of Taxes Withheld in Error in chapter 8.

**I am an alien who will be leaving the United States. What forms do I have to file before I leave?**

Before leaving the United States, aliens must generally obtain a certificate of compliance. This document, also popularly known as the sailing permit or departure permit, is part of the income tax form you must file before leaving.

You will receive a sailing or departure permit after filing a Form 1040-C or Form 2063. These forms are discussed in chapter 11.

**I filed a Form 1040-C when I left the United States. Do I still have to file an annual U.S. tax return?**

Form 1040-C is not an annual U.S. income tax return. If an income tax return is required by law, you must file that return even though you already filed a Form 1040-C. Chapter 5 and chapter 7 discuss filing an annual U.S. income tax return.

## **Appendix A—Tax Treaty Exemption Procedure for Students**

This appendix contains the statements nonresident alien students and trainees must file with Form 8233 to claim a

tax treaty exemption from withholding of tax on compensation for dependent personal services. For treaty countries not listed, attach a statement in a format similar to those for other treaties. See chapter 8 for more information on withholding.

## **Belgium**

1. I was a resident of Belgium on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am present in the United States for the purpose of my education or training.
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax



under the tax treaty between the United States and Belgium in an amount not in excess of \$9,000 for any tax year.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study or training]*. For a trainee who is temporarily present in the United States for the purpose of securing training required to practice a profession or professional specialty, the treaty exemption is available only for compensation paid during a period of 2 years.

## **Bulgaria**

1. I was a resident of Bulgaria on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of

residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at \_\_\_\_\_ *[insert the name of the university or other recognized educational institution at which you study]* or securing training to practice a profession or professional specialty.
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Bulgaria in an amount not in excess of \$9,000 for any tax year.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study or training]*. The

treaty exemption for training is available only for compensation paid during a period of 2 years.

## **China, People's Republic of**

1. I was a resident of the People's Republic of China on the date of my arrival in the United States. I am not a U.S. citizen.
2. I am present in the United States solely for the purpose of my education or training.
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and the People's Republic of China in an amount not in excess of \$5,000 for any tax year.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study or training]*. I am claiming this exemption only for such period of time as is reasonably necessary to complete the education or training.

## **Cyprus**

1. I was a resident of Cyprus on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at \_\_\_\_\_ *[insert the name of the university or other recognized educational institution at which you study]*.

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Cyprus in an amount not in excess of \$2,000 (\$10,000 if you are a participant in a government-sponsored program of study not exceeding 1 year) for any tax year. I have not previously claimed an income tax exemption under that treaty for income received as a student before the date of my arrival in the United States.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The \$2,000 treaty exemption is available only for

compensation paid during a period of 5 tax years beginning with the tax year that includes my arrival date, and for such additional period of time as is necessary to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

## **Czech Republic, Estonia, Latvia, Lithuania, and Slovak Republic**

1. I was a resident of \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of

studying or training at \_\_\_\_\_ *[insert the name of the university or other recognized educational institution at which you study]*; or, I am temporarily present in the United States as a recipient of a grant, allowance, or award from *[insert the name of the nonprofit organization or government institution providing the grant, allowance, or award]*.

3. I will receive compensation for services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and \_\_\_\_\_ *[insert the name of the country]* in the amount not in excess of \$5,000 (\$10,000 if you are a participant in a government-sponsored program of study not exceeding 1 year) for any tax year.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The \$5,000 treaty exemption is available only for compensation paid during a period of 5 tax years beginning with the tax year that includes my arrival date.

## **Egypt**

1. I was a resident of Egypt on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at \_\_\_\_\_ *[insert the name of the university or other recognized*



*educational institution at which you study].*

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Egypt in an amount not in excess of \$3,000 (\$10,000 if you are a participant in a government-sponsored program of study not exceeding 1 year) for any tax year. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S.]*

*educational institution*]. The \$3,000 treaty exemption is available only for compensation paid during a period of 5 tax years beginning with the tax year that includes my arrival date, and for such period of time as is necessary to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

## **France**

1. I was a resident of France on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at \_\_\_\_\_ *[insert the name*

*of the accredited university, college, school, or other educational institution].*

3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and France in an amount not in excess of \$5,000 for any tax year. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.
4. I will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.

5. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 5 tax years.

## **Germany**

1. I was a resident of Germany on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States as a student or business apprentice for the purpose of full-time study or training at \_\_\_\_\_ *[insert the name of the accredited university, college, school, or other educational*

*institution*]; or, I am temporarily present in the United States as a recipient of a grant, allowance, or award from \_\_\_\_\_ *[insert the name of the nonprofit organization or government institution providing the grant, allowance, or award]*.

3. I will receive compensation for dependent personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Germany in an amount not in excess of \$9,000 for any tax year, provided that such services are performed for the purpose of supplementing funds otherwise available for my maintenance, education, or training.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last*

*arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 4 tax years beginning with the tax year that includes my arrival date.

## **Iceland**

1. I was a resident of Iceland on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at \_\_\_\_\_ *[insert the name of the university or other recognized educational institution at which you study]*; or, I am temporarily present in the United States to obtain

professional training or to study or do research as a recipient of a grant, allowance, or award from *[insert the name of the nonprofit organization or government institution providing the grant, allowance, or award]*.

3. I will receive compensation for services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Iceland in the amount not in excess of \$9,000 for any tax year.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 5

tax years beginning with the tax year that includes my arrival date.

## **Indonesia**

1. I was a resident of Indonesia on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States solely for the purpose of study at \_\_\_\_\_ *[insert the name of the university or other accredited educational institution at which you study]*; or, I am temporarily present in the United States as a recipient of a grant, allowance, or award from \_\_\_\_\_ *[insert the name of the nonprofit organization or government institution providing the grant, allowance, or award]* for the primary



purpose of study, re-search, or training.

3. I will receive compensation for services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Indonesia in an amount not in excess of \$2,000 for my tax year, provided such services are performed in connection with my studies or are necessary for my maintenance.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 5 tax years beginning with the tax year that includes my arrival date.

## **Israel, Philippines, and Thailand**

1. I was a resident of \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* on the date of my arrival in the Uni-  
ted States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing perma-  
nently in the United States as an immigrant.
2. I am temporarily present in the Uni-  
ted States for the primary purpose of studying at \_\_\_\_\_ *[insert the name of the university or other rec-ognized educational institution at which you study]*.
3. I will receive compensation for per-  
sonal services performed in the United States. This compensation qualifies for exemption from with-holding of federal income tax un-der the tax treaty between the Uni-  
ted States and

\_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* in an amount not in excess of \$3,000 for any tax year. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 5 tax years beginning with the tax year that includes my arrival date.

## **Korea, Norway, Poland, and Romania**

1. I was a resident of \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at \_\_\_\_\_ *[insert the name of the university or other recognized educational institution at which you study]*.
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty

between the Uni-ted States and \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* in an amount not in excess of \$2,000 for any tax year. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my ar-rival in the United States.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States be-fore beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 5 tax years beginning with the tax year that includes my arrival date.

## Morocco

1. I was a resident of Morocco on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at \_\_\_\_\_ *[insert the name of the university or other recognized educational institution at which you study]*.
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Morocco in an amount not in excess of \$2,000 for any tax year. I have not

previously claimed an income tax exemption under that treaty for income received as a student before the date of my arrival in the United States.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 5 tax years, beginning with the tax year that includes my arrival date.

## **Netherlands**

1. I was a resident of the Netherlands on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

2. I am temporarily present in the United States for the primary purpose of full-time study at \_\_\_\_\_ *[insert the name of the recognized university, college, or school in the United States at which you study]*.
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and the Netherlands in an amount not in excess of \$2,000 for any tax year.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*.



I am claiming this exemption only for such period of time as is reasonably necessary to complete my education.

## **Pakistan**

1. I am a resident of Pakistan. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant and would not otherwise be considered a resident alien for the relevant tax year.
2. I am temporarily present in the United States solely as a student at \_\_\_\_\_  
*[insert the name of the recognized university, college, or school in the United States at which you study].*
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax

under the tax treaty between the United States and Pakistan in an amount not in excess of \$5,000 for any tax year.

## **Portugal and Spain**

1. I was a resident of \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying or training at \_\_\_\_\_ *[insert the name of the university or other recognized educational institution at which you study]*; or, I am temporarily present in the United States as a recipient of a grant, allowance, or

award from \_\_\_\_\_ *[insert the name of the nonprofit organization or government institution providing the grant, allowance, or award]*.

3. I will receive compensation for services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and \_\_\_\_\_ *[insert the name of the country]* in the amount not in excess of \$5,000 for any tax year.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 5 tax years beginning with the tax year that includes my arrival date.

# Slovenia and Venezuela

1. I was a resident of \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying or training at \_\_\_\_\_ *[insert the name of the university or other accredited educational institution at which you study or train]*.
3. I will receive compensation for services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and \_\_\_\_\_

*[insert the name of the country under whose treaty you claim exemption]* in an amount not in excess of \$5,000 for any tax year.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 5 tax years beginning with the tax year that includes my arrival date, and for such period of time as is necessary to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

# Trinidad and Tobago

1. I was a resident of Trinidad and Tobago on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at \_\_\_\_\_ *[insert the name of the university or other accredited educational institution at which you study]*.
3. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Trinidad and Tobago

in an amount not in excess of \$2,000 (or, if you are securing training required to qualify you to practice a profession or a professional specialty, not in excess of \$5,000) for any tax year. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

4. I will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.
5. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for

compensation paid during a period of 5 tax years.

## **Tunisia**

1. I was a resident of Tunisia on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the purpose of full-time study, training, or research at \_\_\_\_\_  
*[insert the name of the university or other accredited educational institution at which you study, train, or perform research]*.
3. I will receive compensation for services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty



between the United States and Tunisia in an amount not in excess of \$4,000 for any tax year.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of 5 tax years beginning with the tax year that includes my arrival date.

## **Appendix B—Tax Treaty Exemption Procedure for Teachers and Researchers**

This appendix contains the statements nonresident alien teachers and researchers must file with Form 8233 to claim a tax treaty exemption from withholding of tax on compensation for dependent personal

services. For treaty countries not listed, attach a statement in a format similar to those for other treaties. See chapter 8 for more information on withholding.

## **Belgium**

1. I am a resident of Belgium. I am not a U.S. 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 engaging in research at \_\_\_\_\_ *[insert the name of the educational or research institution at which you teach or perform research]* for a period not exceeding 2 years. 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 from \_\_\_\_\_ to \_\_\_\_\_) for these activities qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Belgium.

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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.

## **Bulgaria**

1. I was a resident of Bulgaria on the date of my arrival in the United States.

I am not a U.S. 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 \_\_\_\_\_ *[insert the name of the university, college, or other recognized educational or research institution]*. 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 from \_\_\_\_\_ to \_\_\_\_\_) for these activities qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Bulgaria.

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 \_\_\_\_\_ *[insert the date of your last arrival into the United States before beginning the services for which the exemption is claimed]*. The treaty exemption is available only for compensation paid during a period of 2 years beginning on that date.

## **China, People's Republic of**

1. I was a resident of the People's Republic of China on the date of my arrival in the United States. I am not a U.S. citizen.
2. I am visiting the United States for the primary purpose of teaching, giving lectures, or conducting research at \_\_\_\_\_ *[insert the name of the*

*educational institution or scientific research institution at which you teach, lecture, or conduct research],* which is an accredited educational institution or scientific research institution. I will receive compensation for my teaching, lecturing, or research activities.

3. The teaching, lecturing, or research compensation received during the entire tax year (or during the period from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and the People's Republic of China. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, lecturer, researcher, or student before the date of my arrival in the United States.

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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning your teaching, lecturing, or research activities]*. The treaty exemption is available only for compensation received during a maximum aggregate period of 2 years.

## **Commonwealth of Independent States**

The treaty with the former Union of Soviet Socialist Republics remains in effect for the following countries: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.

1. I am a resident of \_\_\_\_\_ *[insert the name of country]*. I am not a U.S. citizen.
2. I have accepted an invitation by a governmental agency or institution in the United States, or by an educational or scientific research institution in the United States, to come to the United States for the primary purpose of teaching, engaging in research, or participating in scientific, technical, or professional conferences at \_\_\_\_\_ *[insert the name of governmental agency or institution, educational or scientific institution, or organization sponsoring professional conference]*, which is a governmental agency or institution, an educational or scientific institution, or an organization sponsoring a professional conference. I will receive compensation for my



teaching, research, or conference activities.

3. The teaching, research, or conference compensation received during the entire tax year (or for the period from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and the former Union of Soviet Socialist Republics. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, conference participant, or student before the date of my arrival in the United States.
4. Any research I perform will not be undertaken primarily for the benefit of a private person or commercial enterprise of the United States or a foreign trade organization of \_\_\_\_\_ *[insert the name of country]*, unless

the research is conducted on the basis of intergovernmental agreements on cooperations.

5. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.

## **Czech Republic and Slovak Republic**

1. I was a resident of the \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* on the date of my arrival in the United States. I am not a U.S. 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 primary purpose of teaching or conducting research at \_\_\_\_\_ *[insert the name of the educational or scientific institution]*, 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 tax year (or during the period from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and the \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]*. I have not previously claimed an income tax exemption under that treaty for income received as a teacher,

researcher, or student before the date of my arrival in the United States.

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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching, research, or conference services for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.

## **Egypt, Korea, Philippines, Poland, and Romania**

1. I was a resident of \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* on the date of my arrival in the United States.

I am not a U.S. 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 U.S. Government (or by a political subdivision or local authority thereof), or by a university or other recognized educational institution in the United States for a period not expected to exceed 2 years for the purpose of teaching or engaging in research at \_\_\_\_\_ *[insert the name of the educational institution]*, which is a recognized educational institution. I will receive compensation for my teaching or research activities.
3. The teaching or research compensation received during the entire tax 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 \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]*. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available only for compensation

received during a period of 2 years beginning on that date.

**Note.** See Termination of 1979 Tax Convention with Hungary under *Reminders*, earlier.

## France

1. I was a resident of France on the date of my arrival in the United States. I am not a U.S. 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 U.S. Government, or by a university or other recognized educational or research institution in the United States for the primary purpose of teaching or engaging in research at \_\_\_\_\_ *[insert the name of the educational or research institution]*. I

will receive compensation for my teaching or research activities.

3. The teaching or research compensation received during the entire tax 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 France. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.
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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before*



*beginning the teaching or research services for which exemption is claimed]. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.*

## **Germany**

1. I am a resident of Germany. I am not a U.S. 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 for the purpose of advanced study, teaching, or research at \_\_\_\_\_ *[insert the name of the accredited university, college, school, or other educational institution, or a public research institution or other institution engaged in research for the public benefit]*. I will receive

compensation for my teaching,  
research, or study activities.

3. The compensation received during the entire tax year (or during the period from \_\_\_\_\_ to \_\_\_\_\_) for these activities qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Germany. I have not previously claimed an income tax exemption under that treaty for income received as a student, apprentice, or trainee during the immediately preceding period. (If, however, following the period in which the alien claimed benefits as a student, apprentice, or trainee, that person returned to Germany and resumed residence and physical presence before returning to the United States as a teacher or researcher, that person may claim the benefits of this treaty.)

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 \_\_\_\_\_ *[insert the date of your last arrival into the United States before beginning the services for which the exemption is claimed]*. The treaty exemption is available only for compensation paid during a period of 2 years beginning on that date.

## **Greece**

1. I am a resident of Greece. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant (and would not otherwise be considered a resident alien for the relevant tax year).

2. I am a professor or teacher visiting the United States for the purpose of teaching at \_\_\_\_\_ *[insert the name of the educational institution at which you teach]*, which is an educational institution. I will receive compensation for my teaching activities.
3. The teaching compensation received during the entire tax year (or during the period from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Greece. I have not previously claimed an income tax exemption under that treaty for income received as a teacher or student before the date of my arrival in the United States.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching services for*

*which exemption is claimed*]. The treaty exemption is available only for compensation received during a period of 3 years beginning on that date.

## **India**

1. I was a resident of India on the date of my arrival in the United States. I am not a U.S. 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 \_\_\_\_\_ *[insert the name of the university, college, or other recognized educational institution]*. 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

from \_\_\_\_\_ to \_\_\_\_\_) for these activities 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 \_\_\_\_\_ *[insert the date of your last arrival into the United States before beginning the services for which the exemption is claimed]*. The treaty exemption is available only for compensation paid during a period of 2 years beginning on that date.

## **Indonesia**

1. I was a resident of Indonesia on the date of my arrival in the United States. I am not a U.S. 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 \_\_\_\_\_ *[insert the name of the university, college, school, or other similar educational institution]* to come to the United States solely for the purpose of teaching or engaging in research at that educational institution. 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 from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Indonesia. I have not previously claimed an income tax exemption under that treaty for income received as a teacher or

researcher before the date specified in the below paragraph.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your arrival into the United States before beginning the teaching or research services for which the exemption is claimed]*. The treaty exemption is available only for compensation paid during a period of 2 years beginning on that date.
5. Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.

## **Israel**

1. I was a resident of Israel on the date of my arrival in the United States. I am not a U.S. 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 U.S. Government (or by 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 2 years for the purpose of teaching or engaging in research at \_\_\_\_\_ *[insert the name of the educational institution]*, which is a recognized educational institution. I will receive compensation for my teaching or research activities.
3. The teaching or research compensation received during the entire tax 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 Israel. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.

# Italy

1. I was a resident of Italy on the date of my arrival in the United States. I am not a U.S. citizen. I have not been accorded the privilege of residing permanently in the United States as an immigrant.
2. I am a professor or teacher visiting the United States for the purpose of teaching or performing research at \_\_\_\_\_ *[insert the name of the educational institution or medical facility at which you teach or perform research]*, which is a recognized educational institution or a medical facility primarily funded from governmental sources. I will receive compensation for my teaching or research activities.
3. The compensation received during the entire tax year (or during the period

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 exemption under that treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.

# Jamaica

1. I was a resident of Jamaica on the date of my arrival in the United States. I am not a U.S. 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 for a period not expected to exceed 2 years at \_\_\_\_\_ *[insert the name of the educational institution at which you teach or conduct research]*, which is a recognized educational institution. 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 from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal

tax under the tax treaty between the United States and Jamaica. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available only for compensation paid during a period of 2 years beginning on that date.

## **Luxembourg**

1. I am a resident of Luxembourg. I am not a U.S. 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 \_\_\_\_\_ *[insert the name of the educational institution at which you teach or perform research]*, which is a recognized educational institution, to come to the United States for the purpose of teaching or engaging in research at that institution. 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 from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Luxembourg. I have not previously claimed an income tax exemption under that treaty for income received as a teacher,

researcher, or student before the date of my arrival in the United States.

4. Any research I perform will not be carried on for the benefit of any person using or disseminating the results for purposes of profit.
5. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival into the United States before beginning the teaching services for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.

## **Netherlands**

1. I am a resident of the Netherlands. I am not a U.S. 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 engaging in research at \_\_\_\_\_ *[insert the name of the educational institution at which you teach or perform research]* for a period not exceeding 2 years. I will receive compensation for my teaching or research activities.
3. The compensation received during the entire tax year (or during the period from \_\_\_\_\_ to \_\_\_\_\_) for these activities qualifies for exemption from withholding of federal tax under the tax treaty between the United States and the Netherlands. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.
4. Any research I perform will be undertaken in the public interest and

not primarily for the benefit of a specific person or persons.

5. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival into the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available for compensation received during a period of 2 years beginning on that date only if my visit does not exceed 2 years.

## **Norway**

1. I was a resident of Norway on the date of my arrival in the United States. I am not a U.S. 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 U.S. Government, or by a university or

other recognized educational institution in the United States, for a period not expected to exceed 2 years for the purpose of teaching or engaging in research at \_\_\_\_\_ *[insert the name of the educational institution]*, which is a 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 exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.

## **Pakistan**

1. I am a resident of Pakistan. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant and would not otherwise be considered a resident alien for the relevant tax year.

2. I am a professor or teacher visiting the United States for the purpose of teaching at \_\_\_\_\_ *[insert the name of the educational institution at which you teach]*, which is a recognized educational institution. I will receive compensation for my teaching activities.
3. The teaching compensation received during the entire tax year (or during the period from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Pakistan. I have not previously claimed an income tax exemption under this treaty for income received as a teacher or student before the date of my arrival in the United States.
4. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival into the United States before*

*beginning the teaching services for which exemption is claimed*]. The treaty exemption is available only for compensation paid during a period of 2 years beginning on that date.

## **Portugal**

1. I was a resident of Portugal on the date of my arrival in the United States. I am not a U.S. 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 \_\_\_\_\_ *[insert the name of the university, college, school, or other similar educational institution]* to come to the United States solely for the purpose of teaching or engaging in research at that educational institution. 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 from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Portugal. I have not previously claimed an income tax exemption under that treaty for income received as a teacher or researcher before the date specified in paragraph 5.
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 \_\_\_\_\_ *[insert the date of your arrival into the United States before beginning the teaching or research services for which the exemption is claimed]*. The treaty exemption is

available only for compensation paid during a period of 2 years beginning on that date.

## **Slovenia and Venezuela**

1. I was a resident of \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]* on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I am temporarily present in the United States for the purpose of teaching or carrying on research at \_\_\_\_\_ *[insert the name of the educational or research institution]*, which is a recognized educational or research institution. 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 from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and \_\_\_\_\_ *[insert the name of the country under whose treaty you claim exemption]*. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.
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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research]*

*services for which exemption is claimed*]. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date. In no event have I claimed an exemption under this treaty for income received as a teacher or researcher for more than 5 years.

## **Thailand**

1. I was a resident of Thailand on the date of my arrival in the United States. I am not a U.S. 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 engaging in research at \_\_\_\_\_ *[insert the name of the educational or research institution at which you teach or*

*perform research]* for a period not exceeding 2 years. I will receive compensation for my teaching or research activities.

3. The compensation received during the entire tax year (or during the period from \_\_\_\_\_ to \_\_\_\_\_) for these activities qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Thailand. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.
4. Any research I perform will be undertaken in the public interest and not primarily for the benefit of a specific person or persons.
5. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last*

*arrival into the United States before beginning the teaching or research services for which exemption is claimed]. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.*

## **Trinidad and Tobago**

1. I was a resident of Trinidad and Tobago on the date of my arrival in the United States. I am not a U.S. 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 U.S. Government, or by a university or other educational institution in the United States, to come to the United States for the purpose of teaching or engaging in research at \_\_\_\_\_ *[insert*

*the name of the educational institution]*, which is an educational institution approved by an appropriate governmental education authority. No agreement exists between the government of the United States and the government of Trinidad and Tobago for the provision of my services. I will receive compensation for my teaching or research services.

3. The teaching or research compensation received during the entire tax year (or for the period from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Trinidad and Tobago. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, or student before

the date of my arrival in the United States.

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 \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date.

## **United Kingdom**

1. I was a resident of the United Kingdom on the date of my arrival in the United States. I am not a U.S. citizen. I have not been accorded the privilege of

residing permanently in the United States as an immigrant.

2. I am a professor or teacher visiting the United States for a period of not more than 2 years for the purpose of teaching or engaging in research at \_\_\_\_\_ *[insert the name of the educational institution]*, which is a recognized educational institution. 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 from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and the United Kingdom. I have not previously claimed an income tax exemption under that treaty for income received as a teacher, researcher, or student before

the date of my arrival in the United States.

4. Any research I perform will be undertaken in the public interest and not primarily for the benefit of any private person or persons.
5. I arrived in the United States on \_\_\_\_\_ *[insert the date of your last arrival in the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of 2 years beginning on that date. The entire treaty exemption is lost retroactively if my stay in the United States exceeds 2 years.