



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

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Dear \_\_\_\_\_ :

This letter responds to your request for information dated June 26, 2003. In your letter, you requested certain information regarding Article 18 (Teaching and Research), of the Convention Between the United States of America and Trinidad and Tobago for the Avoidance of Double Taxation, the Prevention of Fiscal Evasion with Respect to Taxes on Income, and the Encouragement of International Trade and Development (the "Treaty").

Under Article 18(1) of the Treaty:

An individual who is a resident of one of the Contracting States at the beginning of his visit to the other Contracting State and who, at the invitation of the Government of that other Contracting State or of a university or other educational institution situated in that other Contracting State and approved by the appropriate educational authority of that Contracting State, visits that other Contracting State for the primary purpose of teaching or engaging in research, or both, at a university or other educational institution approved by the appropriate educational authority of that Contracting State shall be exempt from tax by that other Contracting State on his income from personal services for teaching or research at such approved university or other educational institution for a period not exceeding two years from the date of his arrival in that other Contracting State.

Therefore, a resident of Trinidad may be exempt from U.S. income on remuneration derived from teaching in the United States.

Paragraph (2) of Article 18, however, provides that the exemption granted under paragraph (1) will not apply

(a) 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;

(b) To income in cases where an agreement exists between the Governments of the Contracting States for the provision of the services of such individuals.

A resident of Trinidad may claim the benefits of Article 18 a second time provided the individual has been absent from the United States for a period of at least one year, and the individual still meets the requirements of Article 18 of the Treaty when the individual returns to the United States. See Rev. Rul. 56-164, 1956-1 C.B. 848.

In addition, you may find it useful to view Rev. Rul. 89-5, 1989-1 C.B. 353, discussing the date-of-arrival rule. The date-of-arrival rule has been interpreted to mean that the exemption begins on the date that the individual enters the United States for purposes of teaching at an educational institution within the meaning of the Treaty article.

This information letter is advisory only and has no binding effect on the Internal Revenue Service. It is intended for informational purposes only and does not constitute a ruling. If you would like a definitive determination concerning a particular set of facts, you must comply with the requirements for obtaining a private letter ruling that are set forth in Revenue Procedure 2005-1, 2005-1 I.R.B. 1.

If you have any additional questions, please contact \_\_\_\_\_ at \_\_\_\_\_.

Sincerely,

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Karen A. Rennie  
Senior Technical Reviewer, Branch 1  
(International)