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Representation Letters for Teachers/Researchers

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All teacher/researcher articles are for 2 years from date of arrival unless otherwise noted.

05-08-2008.

SOME TAX TREATY HINTS:

1. BACK TO BACK CLAUSE: prevents an individual from claiming the exemption:
 - a. during a period that immediately follows one in which she has claimed a "student/trainee" exemption, or
 - b. for the same purpose on multiple occasions.The individual must re-establish residency in her home country (1 year time), then re-enter the U.S. to claim a Treaty benefit.
2. ONCE IN A LIFETIME CLAUSE : the "Teacher/Researcher" exemption may be used only ONCE by an individual. Re-establishing residency does not permit use of this exemption. The treaties that have this clause are: the Czech Republic, France, Indonesia, Portugal, and Slovak Republic.
3. RETROACTIVE CLAUSE : Time Limits. Some treaties require "retroactive" taxation of all earnings if an exempted person has been present in the U.S., exceeding the allowable time. The whole exemption would be lost and would be taxable. Treaties that include this restriction are : India, the Netherlands, the Philippines, and the U.K.).
(updated 04-28-2008).
4. CHINA : does not have a back-to back clause, but does require that an individual who has used the student exemption must re-establish residency in China before she is allowed to use the teacher/researcher exemption.

Individuals using the tax treaty exemption must:

1. Have a permanent Social Security Number.
2. Submit, each calendar year, the following forms: W-4 form
8233 form
Representation letter
Citizenship Status Form.
3. Use the appropriate representation letter for the "primary purpose" of coming to the United States (check the I-20, DS-2019, H-1 Approval Notice). For example, a F-1(student) on Optional Practical Training (OPT), whose title is "professor", completes the "Student" representation letter, not the "Teacher/Researcher" letter, because the primary purpose for being in the U.S. is to be a student.
4. Attach copies of appropriate immigration documents as required.

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS or RESEARCHERS

Bangladesh (Article 21)

1. I was a resident of Bangladesh on the date of my arrival in 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 State government, or by a university or other recognized educational institution in the United States, to come to the United States for the purpose of teaching or engaging in research at the **University of Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Belgium. 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. 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 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 paid during a period of two years (two 12-month consecutive time periods) beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS

Belgium (Article 20)

1. I was a resident of Belgium on the date of my arrival in 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 State government, or by a university or other recognized educational institution in the United States, to come to the United States for the purpose of teaching or engaging in research at the **University of Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Belgium. **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. 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 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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

Peoples Republic of China (Article 19)

1. I was a resident of Peoples Republic of China on the date of my arrival in 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 State for the purpose of teaching or engaging in research at the **University of Maryland** which is a 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and China. **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 without first returning to China and resuming residence and physical presence before returning to the United States as a teacher or researcher.**
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 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 paid during a period of three years beginning on that date. No exemption may be claimed for compensation received for teaching, lecturing, or research performed before January 1, 1987.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

Czech Republic (Article 21(5)(6))

1. I was a resident of Czech Republic on the date of my arrival in 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 State for the purpose of teaching or engaging in research at the **University of Maryland** which is a an accredited educational institution or scientific 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 during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Czech Republic. **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. 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 your last arrival into the United States before beginning the teaching or research services for which exemption is claimed). The treaty exemption is available I only for compensation paid during a period of two years beginning on that date. I have not claimed exemption from taxation under Article 21 immediately prior to the above date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS

Egypt (Article 22)

1. I was a resident of Egypt on the date of my arrival in 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 State government, 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 Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Egypt. **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. 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 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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

France (Article 20)

1. I was a resident of France on the date of my arrival in 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 State government, or by a university or other recognized educational institution in the United States, to come to the United States for the purpose of teaching or engaging in research at the **University of Maryland** 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 taxable year (or during the period 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 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 _____ (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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

Date _____

(Signature)

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE PROFESSORS OR TEACHERS

Germany (Article 20(1))

1. I am a resident of Federal Republic of Germany. 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 a professor or teacher visiting the United States for the purpose of advanced study, teaching, or research, at the **University of Maryland** which is a recognized educational institution. I will receive compensation for my teaching, research, or study activities.
3. The teaching compensation received during the entire taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Federal Republic of Germany. **I have not previously claimed an income tax exemption under this 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 the Federal Republic of 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 _____ (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 two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

Updated 04-28-2008.

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS AND PROFESSORS

Greece (Article XII)

1. I was a resident of Greece on the date of my arrival in 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 a professor or teacher visiting the United States for the purpose of teaching the **University of Maryland** which is a recognized educational institution. I will receive compensation for my teaching activities.
3. The teaching compensation received during the entire taxable 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 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 _____ (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 three years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS

Hungary (Article 17)

1. I was a resident of Hungary on the date of my arrival in 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 State government, 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 Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Hungary. **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 without first returning to Hungary and resuming residence and physical presence before returning to the United States as a teacher or researcher.**
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 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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS

Iceland (Article 21)

1. I was a resident of Iceland on the date of my arrival in 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 State government, or by a university or other recognized educational institution in the United States, to come to the United States for the purpose of teaching or engaging in research at **the University of Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Iceland. 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. 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 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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE PROFESSORS, TEACHERS, OR RESEARCH SCHOLARS

India (Article 22)

1. I was a resident of India 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 Maryland**. I will receive compensation for my teaching or study activities.
3. The teaching or research compensation received during the entire taxable year (or during the period from _____ to _____) 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 _____ (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 two years beginning on that date. The entire treaty exemption is lost RETROACTIVELY if my stay in the United States exceeds two years.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

Indonesia (Article 20)

1. I was a resident of Indonesia 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 University of Maryland, at College Park, to come to the United States for the purpose of teaching at the **University of Maryland** which is a recognized educational institution. I will receive compensation for my teaching activities.
3. The teaching compensation received during the entire taxable 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 this treaty for income received as a teacher or researcher 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 _____ (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 two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR TEACHERS CLAIMING EXEMPTION UNDER ARTICLE 23 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND ISRAEL.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

1. I was a resident of Israel 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 by a university or research institution in the United States to come to the United States for the purpose of teaching or engaging in the research at the **University of Maryland** 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 taxable year (or during the period 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. The benefit provided under Article 23 (Teachers) and paragraph (1) of Article 24 (Students) shall, when taken together, extend only for such period of time, not to exceed five taxable years from the date of my arrival, as may reasonably or customarily be required to effectuate the purpose of my visit.

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.

6. I arrived in the United States on _____ (date of arrival). The treaty exemption 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, and that the statements one through six of the above pertain to me.

(Signature) Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE PROFESSORS OR TEACHERS

Italy (Article 20)

1. I was a resident of Italy on the date of my arrival in 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 a professor or teacher visiting the United States for the purpose of teaching or performing research at the **University of Maryland** which is an educational institution or a medical facility primarily funded from governmental sources. I will receive compensation for my teaching research activities.
3. The teaching compensation received during the entire taxable 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 this treaty for income received as a teacher 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 _____ (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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

Jamaica (Article 22)

1. I was a resident of Jamaica on the date of my arrival in 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 in research for a period not expected to exceed two years at the **University of Maryland** 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 taxable 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 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 _____ (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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS

Korea (Article 20)

1. I was a resident of Korea on the date of my arrival in 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 State government, 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 Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Korea. 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. 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 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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

Luxembourg (Article 21)

1. I was a resident of Luxembourg. 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 **University of Maryland** which is a recognized education 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 research activities.
3. The teaching compensation received during the entire taxable 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 this treaty for income received as a teacher 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 the purposes of profit.
5. I arrived in the United States on _____ (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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE PROFESORS OR TEACHERS

Netherlands (Article 21(1))

1. I was a resident of Netherlands on the date of my arrival in 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 State government, or by a university or other recognized educational institution in the United States, to come to the United States for the purpose of teaching or engaging in research at the **University of Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Netherlands. 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. 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 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 paid during a period of two years beginning on that date. **The entire treaty exemption is lost RETROACTIVELY if my stay in the United States exceeds two years.**

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS

Norway (Article 15)

1. I was a resident of Norway on the date of my arrival in 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 State government, or by a university or other recognized educational institution in the United States, to come to the United States for the purpose of teaching or engaging in research at the **University of Maryland** 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 taxable year (or during the period from _____ to _____) 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 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 _____ (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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

Date

(Signature)

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS AND PROFESSORS

Pakistan (Article XII)

1. I am a resident of Pakistan. 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 a professor or teacher visiting the United States for the purpose of teaching at the **University of Maryland** which is a recognized educational institution. I will receive compensation for my teaching activities.
3. The teaching compensation received during the entire taxable 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 _____ (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 two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS

Philippines (Article 21)

1. I was a resident of Philippines on the date of my arrival in 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 State government, 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 Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Philippines. 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. 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 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 paid during a period of two years beginning on that date. If the period of the visit is EXPECTED to exceed two years then the exemption does not apply to any of the income earned.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS

Poland (Article 17)

1. I was a resident of Poland on the date of my arrival in 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 State government, 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 Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Poland. 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. 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 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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature) Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR TEACHERS CLAIMING EXEMPTION UNDER ARTICLE 22 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND PORTUGAL.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

1.I was a resident of Portugal 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 by a university or research institution in the United States to come to the United States for the purpose of teaching or engaging in the research at the **University of Maryland** 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 taxable 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 simultaneously or consecutively claimed the benefits of both this Article and Article 23.

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 _____ (date of arrival). The treaty exemption 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, and that the statements one through five of Procedure 87-9 above to me.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

Romania (Article 19)

1. I was a resident of Romania on the date of my arrival in 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 State government, 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 Maryland** 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 taxable year (or during the period 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 exemption under this treaty for income received as a teacher 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 _____(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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR TEACHERS AND RESEARCHERS CLAIMING EXEMPTION UNDER ARTICLE 21 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND **THE SLOVAK REPUBLIC**.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

1.I was a resident of the Slovak 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 have accepted an invitation by the United States government, or by a university or research institution in the United States to come to the United States for the purpose of teaching or engaging in the research at the **University of Maryland** 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 taxable 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 Slovak Republic. **During the immediately preceding period I have not claimed the benefits of Article 21(1), (2), or (3) (students/trainees). I have not previously claimed the benefits under this tax treaty as a teacher or researcher.**

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 _____ (date of arrival). The treaty exemption 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, and that the statements one through five of the above pertain to me.

_____ Date _____
(Signature)

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR TEACHERS AND RESEARCHERS CLAIMING EXEMPTION UNDER ARTICLE 20 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND **SLOVENIA**.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

I was a resident of Slovenia 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.

I am visiting the United States for the purpose of teaching or conducting research for a period not to expected to exceed two years at the **University of Maryland** which is a recognizes educational institution. I will receive compensation for my teaching or research activities.

The teaching or research compensation received during the taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Slovenia. 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.

Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.

I arrived in the United States on _____ (date of arrival). The treaty exemption 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, and that the statements one through five of the above pertain to me.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

FOR TEACHERS CLAIMING EXEMPTION UNDER ARTICLE 23 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND **THAILAND**.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

1. I was a resident of Thailand 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 for a period not to expected to exceed two years at the **University of Maryland** which is a recognizes educational institution. I will receive compensation for my teaching or research activities.
3. The teaching or research compensation received during the taxable year (or during the period from _____ to _____) 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 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 _____ (date of arrival). The treaty exemption is available only for compensation received during a period of two years beginning on that date. THE ENTIRE TREATY EXEMPTION IS LOST RETROACTIVELY IF MY STAY IN THE UNITED STATES EXCEEDS TWO YEARS.

I certify that the information I have provided above is true, correct and complete, and that the statements one through five of the above pertain to me.

(Signature) Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

Trinidad and Tobago (Article 18)

1. I was a resident of Trinidad and Tobago on the date of my arrival in 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 State government, or by a university or other recognized educational institution in the United States, to come to the United States for the purpose of teaching or engaging in research at the **University of Maryland** which is a recognized 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 activities.
3. The teaching or research compensation received during the entire taxable year (or during 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 this treaty for income received as a teacher or student before the date of my arrival in the United States.
4. Any research I perform will be undertaken in the public interest not primarily for the private benefit of a specific person or persons.
5. I arrived in the United States on _____ (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 paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

U.S.S.R.- Armenia (Article VI)

1. I am a resident of Armenia on the date of my arrival in 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 a governmental agency or institution in the United States, or by educational or scientific research institution in the United States, to come to the United States for the purpose of teaching, engaging in research or participating in scientific, technical, or professional conferences at the **University of Maryland** which is an educational 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Armenia. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or 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 foreign trade organization of Armenia, unless the research is conducted on the basis of intergovernmental agreements on cooperation.
5. I arrived in the United States on _____ (the date of your last arrival into the United States before beginning the teaching, research, or conference services for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

U.S.S.R.- Azerbaijan (Article VI)

1. I am a resident of Azerbaijan on the date of my arrival in 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 a governmental agency or institution in the United States, or by educational or scientific research institution in the United States, to come to the United States for the purpose of teaching, engaging in research or participating in scientific, technical, or professional conferences at the **University of Maryland** which is an educational 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Azerbaijan. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or 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 foreign trade organization of Azerbaijan, unless the research is conducted on the basis of intergovernmental agreements on cooperation.
5. I arrived in the United States on _____ (the date of your last arrival into the United States before beginning the teaching, research, or conference services for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

U.S.S.R.- Belarus (Article VI)

1. I am a resident of Belarus on the date of my arrival in 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 a governmental agency or institution in the United States, or by educational or scientific research institution in the United States, to come to the United States for the purpose of teaching, engaging in research or participating in scientific, technical, or professional conferences at the **University of Maryland** which is an educational 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Belarus. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or 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 foreign trade organization of Belarus, unless the research is conducted on the basis of intergovernmental agreements on cooperation.
5. I arrived in the United States on _____ (the date of your last arrival into the United States before beginning the teaching, research, or conference services for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

U.S.S.R.- Georgia (Article VI)

1. I am a resident of Georgia on the date of my arrival in 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 a governmental agency or institution in the United States, or by educational or scientific research institution in the United States, to come to the United States for the purpose of teaching, engaging in research or participating in scientific, technical, or professional conferences at the **University of Maryland** which is an educational 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Georgia. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or 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 foreign trade organization of Georgia, unless the research is conducted on the basis of intergovernmental agreements on cooperation.
5. I arrived in the United States on _____ (the date of your last arrival into the United States before beginning the teaching, research, or conference services for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

U.S.S.R.- Kyrgyzstan (Article VI)

1. I am a resident of Kyrgyz Stan on the date of my arrival in 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 a governmental agency or institution in the United States, or by educational or scientific research institution in the United States, to come to the United States for the purpose of teaching, engaging in research or participating in scientific, technical, or professional conferences at the **University of Maryland** which is an educational 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Kyrgyz Stan. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or 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 foreign trade organization of Kyrgyz Stan, unless the research is conducted on the basis of intergovernmental agreements on cooperation.
5. I arrived in the United States on _____ (the date of your last arrival into the United States before beginning the teaching, research, or conference services for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

U.S.S.R.- Moldova (Article VI)

1. I am a resident of Moldova on the date of my arrival in 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 a governmental agency or institution in the United States, or by educational or scientific research institution in the United States, to come to the United States for the purpose of teaching, engaging in research or participating in scientific, technical, or professional conferences at the **University of Maryland** which is an educational 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Moldova. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or 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 foreign trade organization of Moldova, unless the research is conducted on the basis of intergovernmental agreements on cooperation.
5. I arrived in the United States on _____ (the date of your last arrival into the United States before beginning the teaching, research, or conference services for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

U.S.S.R.- Tajikistan (Article VI)

1. I am a resident of Tajikistan on the date of my arrival in 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 a governmental agency or institution in the United States, or by educational or scientific research institution in the United States, to come to the United States for the purpose of teaching, engaging in research or participating in scientific, technical, or professional conferences at the **University of Maryland** which is an educational 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Tajikistan. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or 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 foreign trade organization of Tajikistan, unless the research is conducted on the basis of intergovernmental agreements on cooperation.
5. I arrived in the United States on _____ (the date of your last arrival into the United States before beginning the teaching, research, or conference services for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

U.S.S.R.- Turkmenistan (Article VI)

1. I am a resident of Turkmenistan on the date of my arrival in 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 a governmental agency or institution in the United States, or by educational or scientific research institution in the United States, to come to the United States for the purpose of teaching, engaging in research or participating in scientific, technical, or professional conferences at the **University of Maryland** which is an educational 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Turkmenistan. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or 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 foreign trade organization of Turkmenistan, unless the research is conducted on the basis of intergovernmental agreements on cooperation.
5. I arrived in the United States on _____ (the date of your last arrival into the United States before beginning the teaching, research, or conference services for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS OR RESEARCHERS

U.S.S.R.-Uzbekistan (Article VI)

1. I am a resident of Uzbekistan on the date of my arrival in 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 a governmental agency or institution in the United States, or by educational or scientific research institution in the United States, to come to the United States for the purpose of teaching, engaging in research or participating in scientific, technical, or professional conferences at the **University of Maryland** which is an educational 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Uzbekistan. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or 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 foreign trade organization of Uzbekistan, unless the research is conducted on the basis of intergovernmental agreements on cooperation.
5. I arrived in the United States on _____ (the date of your last arrival into the United States before beginning the teaching, research, or conference services for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature)

Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR EMPLOYEES WHO ARE TEACHERS

United Kingdom (Article 20)

1. I was a resident of the United Kingdom on the date of my arrival in 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 a professor or teacher visiting the United States for as period of not more than two years the United States for the purpose of teaching or engaging in research at the **University of Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and United Kingdom. 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. 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 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 paid during a period of two years beginning on that date. The entire treaty exemption is lost RETROACTIVELY if my stay in the United States exceeds two years.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature) Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR TEACHERS AND RESEARCHERS CLAIMING EXEMPTION UNDER ARTICLE 21 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND VENEZUELA.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

1.I was a resident of Venezuela 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 by a university or research institution in the United States to come to the United States for the purpose of teaching or engaging in the research, at the **University of Maryland** 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 taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Venezuela.

4.I arrived in the United States on _____ (date of arrival). The treaty exemption is available only for compensation received during a period of two years beginning on that date. In no event will any individual have the benefits of this provision for more than five taxable years.

I certify that the information I have provided above is true, correct and complete, and that the statements one through four of the above pertain to me.

_____ Date _____
Signature

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR