

INDEX
REPRESENTATION LETTERS FOR STUDENTS

COUNTRY	ARTICLE NUMBER	# OF EXEMPT YEARS	EXEMPT DOLLAR AMOUNT (employees)	FELLOWSHIP ARTICLE?
BANGLADESH	21	No limit (apprentice=2 years)	8,000	Yes
BELGIUM	21	5	2,000	Yes
PEOPLES REPUBLIC OF CHINA (NOT HONG KONG OR TAIWAN)	20	reasonable time to complete studies	5,000	Yes
COMMONWEALTH OF INDEPENDENT STATES*	VI (d)	5 (fellows only)	N.A.	Yes
CYPRUS	21	5	2,000	Yes
CZECH REPUBLIC	21	5	5,000	Yes
EGYPT	23	5	3,000	Yes
ESTONIA	20	5	5,000	Yes
FRANCE	21	5	5,000	Yes
GERMANY	20	4	5,000	Yes
ICELAND	22	5	2,000	Yes
INDONESIA	19	5	2,000	Yes
ISRAEL	24	5	3,000	Yes
KAZAKHSTAN	19	5 (fellows only)	N.A.	Yes
S. KOREA	21	5	2,000	Yes
LATVIA	20	5	5,000	Yes
LITHUANIA	20	5	5,000	Yes
MOROCCO	18	5	2,000	Yes
NETHERLANDS	22	as long as full-time student/trainee	2,000	Yes
NORWAY	16	5	2,000	Yes
PAKISTAN	XIII	no explicit limit	5,000	NO
PHILIPPINES	22	5	3,000	Yes
POLAND	18	5	2,000	Yes
PORTUGAL	23	5	5,000	Yes
ROMANIA	20	5	2,000	Yes
RUSSIAN FEDERATION	18	5 (fellows only)	N.A.	Yes
SLOVAK REPUBLIC	21	5	5,000	Yes
SLOVENIA	20	5	5,000	Yes
SPAIN	22	5	5,000(-\$3400 personal Exemption in 2007)	Yes
THAILAND	22	5	3,000	Yes
TRINIDAD & TOBAGO	19	5	2,000	Yes
TUNISIA	20	5	4,000	Yes (Art.20a)
UKRAINE	20	5 (fellows only)	N.A.	Yes
VENEZUELA	21	5	5,000	Yes

*Former USSR treaty applies to: Armenia,Azerbaijan,Belarus,Georgia,Kyrgyzstan,Moldova,Tajikistan,Turkmenistan,Uzbekistan.

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES FORM

Bangladesh (Article 21)

1. I was a resident of Bangladesh 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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland.**
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 Bangladesh in an amount not in excess of \$8,000 for any taxable 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 arrived in the United States on _____ (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.

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 STUDENT EMPLOYEES FORM

Belgium (Article 21(1))

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 temporarily present in the United States for the primary purpose of studying at **the University of Maryland**.
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 \$2,000 for any taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENT EMPLOYEES FORM

Peoples Republic of China (Article 20(c))

1. I was a resident of Peoples Republic of China 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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland.**
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 Peoples Republic of China in an amount not in excess of \$5,000 for any taxable 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 arrived in the United States on _____ (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.

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 STUDENT EMPLOYEES FORM

Cyprus (Article 21(1))

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 U.S. as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at **the University of Maryland**.

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 for any taxable 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 arrived in the United States on _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable 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 postgraduate or professional degree from a recognized educational institution.

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 STUDENTS AND TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 21 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND THE CZECH REPUBLIC.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

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

I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and the Czech Republic in the amount not in excess of \$5,000 for any tax year.

I arrived in the United States on _____ (insert the date of your last arrival in the United States before beginning study at the university). The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

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

Signature: _____

Date: _____

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES FORM

Egypt (Article 23)

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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**.
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 for any taxable 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 my reasonably or customarily required to effectuate the purpose of this visit.
5. I arrived in the United States on _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable 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 postgraduate or professional degree from a recognized educational institution.

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 STUDENTS AND TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 20 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND ESTONIA.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

I was a resident of Estonia 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 temporarily present in the United States for the primary purpose of studying at **the University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and Estonia in the amount not in excess of \$5, 000 for any tax year.

I arrived in the United States on _____(insert the date of your last arrival in the United States before beginning study at the university). The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

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

Signature: _____

Date: _____

******* YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR *******

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES FORM

France (Article 21)

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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**.
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 taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENT EMPLOYEES FORM

Germany (Article 20(4))

1. I was a resident of Federal Republic 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 U.S. as an immigrant.

2. I am temporarily present in the United States as a student or business apprentice for the primary purpose of full-time study or training at the **University of Maryland**, 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 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 Federal Republic of Germany in an amount not in excess of \$5,000 for any taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of four taxable years beginning with the taxable year that includes my arrival date. **I understand that the entire treaty exemption may be lost if my stay in the United States exceeds four years.**

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 STUDENT EMPLOYEES FORM

Iceland (Article 22(1))

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 the **University of Maryland.**

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 Iceland in an amount not in excess of \$2,000 for any taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENT EMPLOYEES FORM

Indonesia (Article 19(1))

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 U.S. as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**; 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, research, 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 Indonesia in an amount not in excess of \$2,000 for any taxable year, provided such services are performed in connection with my studies or are necessary for my maintenance.

5. I arrived in the United States on _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENTS AND TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 24 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND ISRAEL.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

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.

I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and Israel in the amount not in excess of \$3,000 for any tax year.

I arrived in the United States on _____ (insert the date of your last arrival in the United States before beginning study at the university). 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.

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

Signature: _____

Date: _____

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

NOT VALID AFTER 03-30-2004.

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES FORM

Korea (Article 21(1))

1. I was a resident of Korea 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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at **University of Maryland.**
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 Korea in an amount not in excess of \$2,000 for any taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENTS AND TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 20 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND LATVIA.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

I was a resident of Latvia 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 temporarily present in the United States for the primary purpose of studying at the **University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and Latvia in the amount not in excess of \$5, 000 for any tax year.

I arrived in the United States on _____ (insert the date of your last arrival in the United States before beginning study at the university). The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

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

Signature: _____

Date: _____

******* YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR *******

TAX TREATY REPRESENTATION LETTER

FOR STUDENTS AND TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 20 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND LITHUANIA.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

I was a resident of Lithuania 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 temporarily present in the United States for the primary purpose of studying at the **University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and Lithuania in the amount not in excess of \$5,000 for any tax year.

I arrived in the United States on _____ (insert the date of your last arrival in the United States before beginning study at the university). The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

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

Signature: _____

Date: _____

******* YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR *******

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES FORM

Morocco (Article 18)

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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**.
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 taxable 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 arrived in the United States on _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENT EMPLOYEES FORM

Netherlands (Article 22(1))

1. I was a resident of 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 U.S. as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**.

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 Netherlands in an amount not in excess of \$2,000 for any taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENT EMPLOYEES FORM

Norway (Article 16(1))

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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland.**
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 Norway in an amount not in excess of \$2,000 for any taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENT EMPLOYEES FORM

Pakistan (Article XIII(1))

1. I was a resident of Pakistan 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 U.S. as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at **University of Maryland**.

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 taxable year.

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 STUDENT EMPLOYEES FORM

Philippines (Article 22(1))

1. I was a resident of Philippines 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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland.**
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 Philippines in an amount not in excess of \$3,000 for any taxable 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 my reasonably or customarily required to effectuate the purpose of this visit.
5. I arrived in the United States on _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENT EMPLOYEES FORM

Poland (Article 18(1))

1. I was a resident of Poland 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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**.
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 Poland in an amount not in excess of \$2,000 for any taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENTS AND TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 23 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND PORTUGAL.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

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.

I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and Portugal in the 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.

I arrived in the United States on _____ (insert the date of your last arrival in the United States before beginning study at the university).

The treaty exemption is available only for compensation paid during a period of five years beginning with the tax year that includes my arrival date.

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.

Signature: _____

Date: _____

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES FORM

Romania (Article 20(1))

1. I was a resident of Romania 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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland.**
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 Romania in an amount not in excess of \$2,000 for any taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENTS AND TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 21 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND SLOVAK REPUBLIC..

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

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.

I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and the Slovak Republic in the amount not in excess of \$5,000 for any tax year.

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. I arrived in the United States on _____ (insert the date of your last arrival in the United States before beginning study at the university).

The treaty exemption is available only for compensation paid during a period of five years beginning with the tax year that includes my arrival date.

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.

Signature: _____

Date: _____

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

TAX TREATY REPRESENTATION LETTER

FOR STUDENTS AND TRAINEES 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 temporarily present in the United States for the primary purpose of studying at the **University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and Slovenia in the amount not in excess of \$5, 000 for any tax year.

I arrived in the United States on _____ (insert the date of your last arrival in the United States before beginning study at the university). The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

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

Signature: _____

Date: _____

******* YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR *******

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES FORM

Spain (Article 22(1))

1. I was a resident of Spain 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 U.S. as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**; 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 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 Spain in an amount not in excess of \$5,000 for any taxable year , understanding that this amount (\$5,000) will be reduced by the current year personal exemption (\$3,400 in calendar year 2007) according to the Treasury Department's Technical Explanation.
The actual tax exempt amount is \$1,600 annually.

4. I arrived in the United States on _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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

Updated 01-17-2007.

TAX TREATY REPRESENTATION LETTER

*FOR STUDENTS AND TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 22 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND **THAILAND**.*

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

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.

I am temporarily present in the United States for the primary purpose of securing training required to qualify me to practice a profession or professional specialty at the **University of Maryland**.

I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income taxes under the tax treaty between the United States and Thailand in an amount not in excess of \$3,000 for any taxable year. I have not previously claimed an income tax exemption under the treaty for income received as a teacher, researcher, or student before my date of arrival in the United States.

I will be present in the United States only for such a time as may be reasonably or customarily required to effectuate the purpose of this visit.

I arrived in the United States on _____(date of arrival). The tax treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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: _____

***** YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR *****

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES FORM

Trinidad & Tobago (Article 19(1))

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 U.S. as an immigrant.
2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**.
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 for any taxable 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 _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENT EMPLOYEES FORM

Tunisia (Article 20)

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 U.S. as an immigrant.
2. I am temporarily present in the United States for the purpose of full-time study, training, or research at the **University of Maryland**.
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 taxable 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 arrived in the United States on _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival 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 STUDENTS AND TRAINEES 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!

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.

I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and Venezuela in the amount not in excess of \$5, 000 for any tax year.

I arrived in the United States on _____ (insert the date of your last arrival in the United States before beginning study at the university). The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

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

Signature: _____

Date: _____

******* YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR *******