

PAYROLL PROCEDURE FR-1 STATEMENT**CANADA****FOR DEPENDENT PERSONAL SERVICES - CLAIMING EXEMPTION
UNDER ARTICLE XV OF THE INCOME TAX TREATY BETWEEN
THE UNITED STATES AND CANADA**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

Procedure FR-1 (Complete and sign the statement below.)

1. I was a resident of Canada 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 temporarily present in the United States for the primary purpose of studying at **Rowan University**.
3. 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 Canada in an amount not in excess of \$10,000 for any taxable year.
4. I will be present in the United States only for such period of time as may be reasonable or customarily required to effectuate the purpose of this visit.
5. I arrived in the United States on _____ (the date of last arrival in U.S. before beginning study at the U.S. educational institution).

I certify that the information I have provided above is true, correct and complete, and that statements one through five of Statement apply to me. A copy of the treaty article citation for which I am claiming exemption appears in the box below.

Signature: _____ **Date:** _____

**CONVENTION BETWEEN THE UNITED STATES OF AMERICA AND
CANADA FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO
TAXES ON INCOME AND CAPITAL AND TO CERTAIN OTHER TAXES
ARTICLE XV – DEPENDENT PERSONAL SERVICES**

Income that residents of Canada receive for personal services performed as employees (dependent personal services) in the United States (except as public entertainers) is exempt from U.S. tax if it is not more than \$10,000 for the year. If it is more than \$10,000 for the year, it is exempt only if:

- 1) The residents are present in the United States for no more than 193 days during the calendar year, and
- 2) The income is not borne by a U.S. resident employer or by a permanent establishment or fixed base of an employer in the United States.