

**FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION  
UNDER ARTICLE 21(1) OF THE INCOME TAX TREATY BETWEEN  
THE UNITED STATES AND FRANCE**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

**Procedure 87-8** (Complete and sign the statement below.)

- I was a resident of France on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.
- I am temporarily present in the United States for the primary purpose of studying or securing training required to qualify me to practice a profession or professional specialty at **Rowan University**.
- 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.
- Any research I perform will not be undertaken for the private benefit of a specific person or persons.
- 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 \_\_\_\_\_ (the date of last arrival in U.S. before beginning study at the U.S. educational institution). 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 statements one through five of Procedure 87-8 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  
THE FRENCH REPUBLIC WITH RESPECT TO  
TAXES ON INCOME AND PROPERTY**

**ARTICLE 21(1)-- Students and Trainees**

- (a) An individual who is a resident of a Contracting State immediately before his visit to the other Contracting State and who is temporarily present in the other Contracting State for the primary purpose of:

  - studying at a university or other recognized educational institution in that other Contracting State;
  - securing training required to qualify him to practice a profession or professional specialty; or
  - studying or doing research as a recipient of a grant, allowance, or award from a not-for-profit governmental, religious, charitable, scientific, artistic, cultural, or educational organization, shall be exempt from tax in that other State with respect to amounts referred to in subparagraph (b).

(b) The amounts referred to in subparagraph (a) are:

  - gifts from abroad for the purposes of his maintenance, education, study, research, or training;
  - (i) a grant, allowance, or award described in subparagraph (a)(iii); and (iii) income from personal services performed in the other Contracting State in an amount not in excess of 5,000 United States dollars or its equivalent in French francs for any taxable period.

(c) The benefits of this paragraph shall only extend for such period of time as may be reasonably or customarily required to effectuate the purpose of the visit, but in no event shall any individual have the benefits of this Article and Article 20 (Teachers and researchers) for more than total of five taxable periods. (d) The provisions of subparagraph (a) shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.
- An individual who is a resident of a Contracting State immediately before his visit to the other Contracting State, and who is temporarily present in that other State as an employee of, or under contract with, a resident of the first-mentioned State for the primary purpose of:
  - acquiring technical, professional, or business experience from a person other than that resident of the first-mentioned State, or
  - studying at a university or other recognized educational institution in the other State, shall be exempt from tax by that other State for a period of 12 consecutive months with respect to his income from personal services in an aggregate amount not in excess of 8,000 United States dollars or its equivalent in French francs.

**SUPPLEMENTARY PAYROLL QUESTIONS:**

(Check appropriate boxes below and supply requested information.)

- A. Current Visa classification: ☐ F-1 Student ☐ F-1 Practical Trainee  
☐ J-1 Student ☐ J-1 Practical Trainee  
☐ Other: \_\_\_\_\_  
 Date you received visa classification: \_\_\_\_\_  
 Date of visa expiration: \_\_\_\_\_
- B. Have you already claimed exemption under the Tax Treaty Article 21(1) in the current calendar year?  
☐ YES.  
☐ NO.
- Have you ever claimed exemption under the Tax Treaty Article 21(1) in previous years?  
☐ YES. (List the calendar years you claimed the exemption. \_\_\_\_\_ )  
☐ NO.
- C. Were you ever a student at another U.S. educational institution obtaining education, training, or special technical experience?  
☐ YES. (List the name of the educational institution. \_\_\_\_\_ and list the date of graduation, if appropriate. \_\_\_\_\_ )  
☐ NO.

**POLICIES REGARDING TAX TREATY EXEMPTIONS AT THE UNIVERSITY**

According to the FRANCE treaty article, the first \$5,000 of compensation paid to you in the calendar year may be exempt from tax. The \$5,000 limit is granted for each calendar year; you may not claim the maximum treaty limit at the University of Chicago and at another institution within the same calendar year.

**Should your calendar year earnings exceed the \$5,000 limit (or if your U.S. stay exceed the 5-year exemption period) and you notice that no Federal or State tax has yet been withheld from your paycheck, it is your responsibility to inform the Payroll Department immediately, (856) 256-4500 ext 64166.**

It is also your responsibility to maintain the appropriate, *unexpired*, "employment-authorized" INS classification during the period that you are receiving the benefits of this tax treaty exemption and employed at the University.

You must complete the Form 8233 and 87-8 Revenue Procedure Statement for each calendar year (or portion of the calendar year) in which you claim the tax exemption. You are also required to file the appropriate income tax return at calendar year-end.

Please certify your acknowledgment of the policies presented above by signing below.

SIGNATURE	CONTACT PHONE NUMBER:

OFFICE USE ONLY	CNTRY	TAC	INC CD	STMT	TRTY EXP	\$ LIMIT	COMMENTS	IRS LTR
	FR	21(1)	19	878		5000		