

**REVENUE PROCEDURE STATEMENT 87-8****INDONESIA**

**FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION  
UNDER ARTICLE 19(1) OF THE INCOME TAX TREATY BETWEEN  
THE UNITED STATES AND INDONESIA**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

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

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 am temporarily present in the United States solely for the purpose of study at **Rowan University**; or, I am temporarily present in the United States as a recipient of a grant, allowance or award from \_\_\_\_\_ 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 tax year, provided such services are performed in connection with my studies or is necessary for my maintenance.
4. 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. A copy of the treaty article citation for which I am claiming exemption appears in the box below.*

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**CONVENTION BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND  
THE GOVERNMENT OF THE REPUBLIC OF INDONESIA FOR THE AVOIDANCE OF  
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME**

**ARTICLE 19(1) -- Students and Trainees**

- (1) (a) An individual who is a resident of a Contracting State immediately before making a visit to the other Contracting State and is temporarily present in the other State solely:
- (i) as a student at a recognized university, college, school or other similar recognized educational institution in that other State; or
  - (ii) as a recipient of a grant, allowance or award for the primary purpose of study, research, or training from the Government of either state or from a scientific, educational, religious or charitable organization or under a technical assistance program entered into by the Government of either State; shall be exempt from tax in that other State for a period not exceeding five years from his date of arrival in that other State on amounts described in subparagraph (b).
- (b) The amounts referred to in subparagraph (a) are:
- (i) all remittances from abroad for the purposes of his maintenance, education, study. Research, or training;
  - (ii) the amount of such grant, allowance or award; and
  - (iii) any remuneration not exceeding two thousand United States dollars or its equivalent in Indonesian rupiahs per year in respect of services in that other State, provided the services are performed in connection with his study, research or training or are necessary for the purposes of his maintenance.

**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 19(1) in the current calendar year?  
☐ YES.  
☐ NO.  
  
Have you ever claimed exemption under the Tax Treaty Article 19(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 Indonesia treaty article, the first \$2,000 of compensations paid to you in the calendar year may be exempt from tax. The \$2,000 limit is for each calendar year; you may not claim the treaty benefit at the University of Chicago and at another institution within the same calendar year.

**Should your calendar year earnings exceed the \$2,000 limit (or if your U.S. stay exceeds 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" or student visa classification during the period, which 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 tax return at calendar year-end.

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

SIGNATURE	CONTACT PHONE NUMBER:
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OFFICE USE ONLY	CNTRY ID	TAC 19(1)	INC CD 19	STMT 878	TRTY EXP	\$ LIMIT 2000	COMMENTS	IRS LTR
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