

**FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION  
UNDER ARTICLE 24(1) OF THE INCOME TAX TREATY BETWEEN  
THE UNITED STATES AND ISRAEL**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

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

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 am present in the United States solely for the purpose of my education 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 Israel in an amount not in excess of \$3,000 for any tax year.
4. I arrived in the United States on \_\_\_\_\_ (the date of last arrival in U.S. 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.

*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 Israel with Respect to Taxes on Income**

**ARTICLE 24(1) -- Students and Trainees**

(1)(a) An individual who is a resident of one of the Contracting States at the time he becomes temporarily present in the other Contracting State and who is temporarily present in that other Contracting State for the primary purpose of--

- (ii) Securing training required to qualify him to practice a profession or professional specialty, or
- (iii) Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization,

shall be exempt from tax by that other Contracting State with respect to amounts described in subparagraph (b) for a period not exceeding 5 taxable years from the date of his arrival in that other Contracting State.

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

- (i) Gifts from abroad for the purpose of his maintenance, education, study, research, or training;
- (ii) The grant, allowance, or award; and
- (iii) Income from personal services performed in that other Contracting State in an amount not in excess of 3,000 United States dollars or its equivalent in Israeli pounds for any taxable year

**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 ISRAEL treaty article, the first \$3,000 of compensations paid to you in the calendar year may be exempt from tax. The \$3,000 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 \$3,000 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 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 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 IS	TAC 24(1)	INC CD 19	STMT 878	TRTY EXP	\$ LIMIT 3000	COMMENTS	IRS LTR
--------------------	-------------	--------------	--------------	-------------	----------	------------------	----------	---------