

**PAYROLL PROCEDURE FR-1 STATEMENT****MOROCCO****FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION  
UNDER ARTICLE 18 OF THE INCOME TAX TREATY BETWEEN  
THE UNITED STATES AND MOROCCO**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

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

1. I was a resident of MOROCCO 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 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 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 last arrival in U.S. before beginning study at the United States educational institution). I understand that the treaty exemption under Article 18 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 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 REPUBLIC OF MOROCCO FOR THE AVOIDANCE OF DOUBLE TAXATION AND  
THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME  
AND THE ENCOURAGEMENT OF INTERNATIONAL TRADE AND INVESTMENT**

**ARTICLE 18 -- Students and Trainees**

(1a) An individual who is a resident of one of the Contracting State 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 --

- (i) Studying at a university or other accredited educational institution in that other Contracting State, or
- (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 the amounts described in subparagraph (b) of this paragraph 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) of this paragraph 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 \$2,000 United States dollars or its equivalent in Moroccan won for any taxable year.

**PAYROLL PROCEDURE FR-1 STATEMENT****MOROCCO****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 18 in the current calendar year?  
☐ YES.  
☐ NO.
- Have you ever claimed exemption under the Tax Treaty Article 18 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 MOROCCO student treaty article, the first \$2,000 of compensation 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 and at another institution within the same calendar year.

**Should your calendar year earnings exceed the \$2,000 limit 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 Payroll Procedure FR-1 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
	MO	18	19	878		2000		