

**PAYROLL PROCEUDRE FR-1 STATEMENT****TUNISIA**

**FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION  
UNDER ARTICLE 20 OF THE INCOME TAX TREATY BETWEEN  
THE UNITED STATES AND TUNISIA**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

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

1. I was a resident of TUNISIA 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 my education 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 TUNISIA in an amount not in excess of \$4,000 for any taxable year.
4. 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 20 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 FR-1 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 GOVERNMENT OF THE UNITED STATES OF AMERICA AND  
THE GOVERNMENT OF TUNISIA WITH RESPECT TO TAXES ON INCOME.**

**ARTICLE 20 -- Students and Trainees**

A student, apprentice or trainee who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State for the purpose of his or her full-time education or training shall not be taxed in that State for a period not exceeding five taxable years from the date of his arrival in that State on:

- (a) payments arising outside that State for the purpose of his or her full-time education or training;
- (b) a grant, allowance or award from a governmental, religious, charitable, scientific, literary or educational organization for the purposes of studying or doing research; and
- (c) income from personal services performed in that other Contracting State in an amount not in excess

**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 20 in the current calendar year?
- ☐ YES.
- ☐ NO.

Have you ever claimed exemption under the Tax Treaty Article 20 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 TUNISIA student treaty article, the first \$4,000 of compensation paid to you in the calendar year may be exempt from tax. The \$4,000 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 \$4,000 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) 256-4166.**

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:
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