

**FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION
UNDER ARTICLE 21(2) OF THE INCOME TAX TREATY
BETWEEN THE UNITED STATES AND JAMAICA**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

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

1. I was a resident of Jamaica 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 Jamaica in an amount not in excess of \$7,500 for any taxable 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 under Article 21(2) 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, and that statements one through four 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:** _____

**AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA
AND THE GOVERNMENT OF JAMAICA
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF
TAX EVASION WITH RESPECT TO TAXES ON INCOME**

ARTICLE 21(2) -- Students and Trainees

An individual who was a resident of a Contracting State immediately before visiting the other Contracting State and is temporarily present in that other State for the primary purpose of:

- a) studying at a university, college, school or other recognized educational institution in that other State;
- b) securing training as a business or technical apprentice; or
- c) studying or doing research as a recipient of a grant allowance or award from a governmental, religious, charitable, or educational organization; shall, from the date of his first arrival in that other State in connection with that visit, be exempt from tax in that other State with respect to:
 - i) all remittances from abroad for purposes of his maintenance, education or training;
 - ii) the grant, allowance, or award; and
 - iii) any remuneration for personal services rendered in that other Contracting State with a view to supplementing the resources available to him for such purposes in an amount not in excess of 7,500 United States dollars or its equivalent in Jamaica dollars for any taxable year.

In the case of an individual described in subparagraph b), this exemption from tax shall apply for a period not exceeding two years from the date of the individual's first arrival in the other State.

