

ATTACHMENT TO FORM 8233

(For use by students and teachers/researchers from Canada who are claiming Tax Treaty exemption).

1. I was a resident of Canada 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 in the United States for the primary purpose of studying, teaching or conducting research at The University of Michigan.
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 Canada in an amount not in excess of \$10,000 from all U.S. sources for any tax year. **If more than \$10,000 in income from all United States sources is made in a calendar year the entire amount is taxable.**
4. I arrived in the United States on \_\_\_\_\_. The treaty exemption is available for compensation paid to students during a period of five tax years beginning with the tax year that includes my arrival date. The treaty exemption is available for compensation paid to teachers/researchers during a period of two years beginning with the date of arrival.

Under penalties of perjury, I declare that the above statements are true, correct, and complete.

Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Soc. Sec. # \_\_\_\_\_ Date: \_\_\_\_\_