

Attachment to form 8233
Teachers/Researchers

(For use by teachers/researchers from the Philippines who are claiming Tax Treaty exemption.)

1. I was a resident of _____ 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 have accepted an invitation by the United States government (or by a political subdivision or local authority thereof), or by a university or other recognized educational institution in the United States, to come to the United States for a period not expected to exceed two years for the purpose of teaching or engaging in research at The University of Michigan, which is a recognized educational institution. I will receive compensation for my teaching or research activities.
3. The teaching or research compensation received during the entire tax year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and _____. 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. Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.
5. I arrived in the United States on _____. The treaty exemption is available only for compensation received during a period of two years beginning on that date. **If your visit to the United States exceeds two years, the tax treaty exemption is lost retroactively. You will be responsible for paying taxes on all income received during the previous two years.**

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

Name: _____ Signature: _____

Soc. Sec. #: _____ Date: _____