

**FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION
UNDER ARTICLE 22(1) OF THE INCOME TAX TREATY BETWEEN
THE UNITED STATES AND THAILAND**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

Procedure 87-8 (Complete and sign the statement below.)

1. I was a resident of THAILAND on the date of my arrival in the United States. I am not a U.S. 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 or training at the **University of Chicago**; or, I am temporarily present in the United States as a recipient of a grant, allowance, or award from the **University of Chicago**.
3. I will receive compensation for 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 THAILAND in an amount not in excess of \$3,000 for any tax year.
4. I arrived in the United States on _____ (the date of last arrival in U.S. before beginning study at the U.S. educational institution). The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax 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
THAILAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF
FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

ARTICLE 22(1) -- Students and Trainees

(1a) An individual who is a resident of Thailand at the beginning of his visit to the United States and who is temporarily present in the United States is exempt from U.S. Income tax on certain amounts for a period of up to 5 years. To be entitled to the exemption, the individual must be in the United States for the primary purpose of --

- (i) Studying at a university or other recognized educational institution in the United States, or
- (ii) Obtaining training required to qualify him or her 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,

If the individual meets any of these requirements, the following amounts are exempt from U.S. tax:

- (i) Gifts from abroad for the purpose of maintenance, education, study, research, or training,
- (ii) The grant, allowance, or award, and
- (iii) Income from personal services performed in the United States of up to \$3,000 for the tax year.

