

ATTACHMENT TO FORM 8233
STUDENT

(For use by students of Germany who are claiming Tax Treaty exemption).

1. I was a resident of Germany 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 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 Germany in an amount not in excess of \$9,000 for any taxable year. I have not previously claimed an income tax exemption under this treaty for income received as a student before the date of my arrival in the United States.
4. I arrived in the United States on _____ (date of last arrival in the U.S. prior to beginning study at The University of Michigan). The treaty exemption is available only for compensation paid during a period of four taxable years, beginning with the taxable year that includes my arrival date. **If your visit to the United States exceeds four years, the tax treaty exemption is lost retroactively. You will be responsible for paying taxes on all income received during the previous four years.**

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

Name: _____ Signature: _____

Soc. Sec. # _____ Date: _____