

FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 20(1) OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND ESTONIA

LAST NAME .....	FIRST NAME .....	SOCIAL SECURITY NUMBER .....

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

I was a resident of the Estonia 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.

I am temporarily present in the United States for the primary purpose of studying or securing training required to qualify me to practice a profession or professional specialty at 5 R Z D Q 8 Q L Y H U V L W \.

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 the Estonia in an amount not in excess of \$5,000 for any taxable year. 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.

I will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.

I arrived in the United States on \_\_\_\_\_ (the date of last arrival in U.S. before beginning study at the United States educational institution). I understand that the treaty exemption under Article 20(1) is available only for compensation paid during a period of five taxable years beginning with the taxable year that includes my arrival date.

OFFICE  
USE ONLY

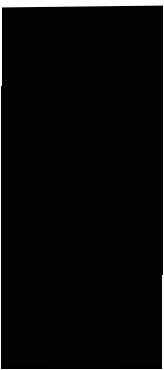
CNTRY  
EN

TAC  
20(1)

INC CD  
19

STMT  
878

TRTY EXP



\$ LIMIT  
5000

COMMENTS

IRS LTR