

FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 21(1) OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND FRANCE

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER
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Procedure 87-8 (Complete and sign the statement below.)

I was a resident of France 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.

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 France 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.

Any research I perform will not be undertaken for the private benefit of a specific person or persons.

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 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 THE FRENCH REPUBLIC WITH RESPECT TO TAXES ON INCOME AND PROPERTY

ARTICLE 21(1)-- Students and Trainees

1. (a) An individual who is a resident of a Contracting State immediately before his visit to the other Contracting State and who is tempor...

OFFICE	CNTRY	TAC	INC CD	STMT	TRTY EXP	\$ LIMIT	COMMENTS	IRS LTR
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