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

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

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

I was a resident of Korea on the date of my arrival in the United States. I am not a United States citizen. I arythe date pur

pose of studying 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 Korea in an amount not in excess of \$2,000 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 sucrequired to effectuate the purpose of this visit.	ch period of time as may be reasonably or customarily
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 unde	erstand that the treaty exemption under Article 21(1) is
available only for compensation paid during a period	of five taxable years beginning with the taxable 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 co	py 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 REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND THE ENCOURAGEMENT OF INTERNAT IONAL TRADE AND INVESTMENT

ARTICLE 21(1) -- Students and Trainees

(1a) An individual who is a resident of one of the Contracting State at the time he becomes temporarily present in the other Contracting State and who is temporarily present in that other Contracting State for the primary purpose of --

SUPPLEMENTARY PAYROLL QUESTIONS: (Check appropriate boxes below and supply requested information.)		
A. Current Visa classification: † F-1 Student † F-1 Practical Trainee † J-1 Student † J-1 Practical Trainee † Other: Date you received visa classification:		
Date of visa expiration:		
B. Have you already claimed exemption under the Tax Treaty Article 21(1) in the current calendar year? † YES. † NO.		
Have you ever claimed exemption under the Tax Treaty Article 21(1) in previous years? † YES. (List the calendar years you claimed the exemption) † NO.		
C. Were you ever a student at another U.S. educational institution obtaining education, training, or special technical experience? † YES. (List the name of the educational institution.		
and list the date of graduation, if appropriate) † NO.		
POLICIES REGARDING TAX TREATY EXEMPTIONS AT THE UNIVERSITY		
According to the KOREA student treaty article, the first \$2,000 of compensation paid to you in the calendar year may be exempted to the streaty benefit at the University and at another institution within the same tendaryear.		
Should your calendar year earnings exceed the \$2200 limit and you notice that no Federal or State tax has yet been withheld from your paycheck, it is your responsibility to inform the Payroll Department immediately, (H [W .		
It is also your responsibility to maintain the appropriate unexpired, "employment-authorized" or student visa classification during the period that you are receing the benefits of the tax treaty exemption and are employed at the University.		
You must compete the Form 823and 87-8 Revenue Producter Statementor each calendar year (or portion of the calendar year) in whichou claim the tax exemption. You are also quired to file the appropriate income tax return at calendar year-end.		
Please certifyyour acknowledgment of the policies presented above by signing below.		
SIGNATURE CONTACT PHONE NUMBER:		