

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 arrived on the date of my arrival in the United States for the purpose of studying at _____.

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 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 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 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 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 INTERNATIONAL 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 --

