

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES

Germany (Article 20(4))

1. I was a resident of Federal Republic of Germany 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 U.S. as an immigrant.
2. I am temporarily present in the United States as a student or business apprentice for the primary purpose of full-time study or training at the **University of Maryland**, or, I am temporarily present in the United States as a recipient of a grant, allowance, or award from _____ (insert the name of the nonprofit organization or government institution providing the grant, allowance, or award).
3. I 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 Federal Republic of Germany in an amount not in excess of \$9,000 for any taxable year, provided that such services are performed for the purpose of supplementing funds otherwise available for my maintenance, education, or training.
4. I arrived in the United States on _____ (the date of your last arrival in the United States before beginning study at the United States educational institution). 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. **I understand that the entire treaty exemption may be lost if my stay in the United States exceeds four years.**

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature) Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR