

NOT VALID AFTER 03-30-2004.

REVENUE PROCEDURE 87-8

TAX TREATY REPRESENTATION LETTER

FOR STUDENT EMPLOYEES

Japan (Article 20(1))

1. I was a resident of Japan 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 for the primary purpose of studying at the **University of Maryland.**
3. 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 Japan 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.
4. 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.
5. 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 five taxable years beginning with the taxable year that includes my arrival date.

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

Date

(Signature)

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR