

Form 8233 Attachment
Nonresident Alien Employees
United Kingdom/Northern Ireland

Note: If you are a nonresident alien employee from one of the countries listed above, and would like to claim treaty benefits, please complete this attachment in addition to Form 8233.

I was a resident of the United Kingdom on the date of my arrival in the United States. I am not a U.S. citizen. I have not been accorded the privilege of residing permanently in the United States as an immigrant.

I am a professor or teacher visiting the United States for a period of not more than two years for the purpose of teaching or engaging in research at _____
[insert the name of the educational institution], which is a recognized educational institution. I will receive compensation for my teaching or research activities.

The teaching or research compensation received during the entire tax year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and the United Kingdom. I have not previously claimed an income tax exemption under that 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 be undertaken in the public interest and not primarily for the benefit of any private person or persons.

I arrived in the United States on _____ *[insert the date of your last arrival in the United States before beginning the teaching or research services for which exemption is claimed]*. The treaty exemption is available only for compensation received during a period of two years beginning on that date.

I understand that the treaty with the United Kingdom contains a retroactive taxation feature which revokes the two-year exemption from taxation if the teacher/researcher remains in the USA longer than two years.

Signature _____