Form 8233 Attachment
Nonresident Alien Employees
Belgium and Japan

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 ________________ [insert the name of the country under whose treaty you claim the exemption] 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 United States as an immigrant.

I have accepted an invitation by a university or other recognized educational institution in the United States, to come to the United States 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 portion of the year from ________ to ________) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and ________________ [insert the name of the country under whose treaty you claim exemption]. 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.

Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific 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.