

Form 8233 Attachment
Nonresident Alien Student Employees
Germany

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

I was a resident of the 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 United States as an immigrant.

I am temporarily present in the United States as a student or business apprentice for the purpose of full-time study or training at _____ [*insert the name of the accredited university, college, school or other educational institution*]; 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*].

I will receive compensation for dependent 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 the Federal Republic of Germany in an amount not in excess of \$5,000 for any tax year, provided that such services are performed for the purpose of supplementing funds otherwise available for my maintenance, education, or training.

I arrived in the United States on _____ [*insert the date of your last arrival in the United States before beginning study at the U.S. educational institution*]. The treaty exemption is available only for compensation paid during a period of four tax years beginning with the tax year that includes my arrival date.

I understand that the treaty with Germany contains a retroactive taxation feature which revokes the four-year exemption from taxation if the student remains in the USA longer than four years.

Signature _____