

Form 8233 Attachment
Nonresident Alien Employees
Iceland and Norway

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 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 the U.S. government, or by a university or other recognized educational institution in the United States for a period not expected to exceed 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 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 not be undertaken 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.