

**Form 8233 Attachment**  
**Nonresident Alien Employees**  
**Luxembourg**

*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 Luxembourg 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 \_\_\_\_\_ [*insert the name of the educational institution where you teach or engage in research*], which is a recognized educational institution, to come to the United States for the purpose of teaching or engaging in research at that 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 \_\_\_\_\_ [*insert the name of the country under whose treaty you claim exemption*]. 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 not be carried on for the benefit of any person using or disseminating the results for purposes of profit.

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 Luxembourg 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 \_\_\_\_\_