

**SAMPLE**

Supporting Statement for IRS Form 8233 – From IRS Publication 519

**Germany  
Teachers and Researchers**

I am a resident of the Federal Republic of Germany. 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 a professor or teacher visiting the United States for the purpose of advanced study, teaching or research at \_\_\_\_\_ (insert the name of the accredited university, college, school, or other educational institution or other institution, or a public research institution or other institution engaged in research for the public benefit). I will receive compensation for my teaching, research, or study activities.

The compensation received during the entire tax year (or during the period from \_\_\_\_\_ to \_\_\_\_\_ ) for these activities qualifies for exemption from withholding of federal tax under the tax treaty between the United States and the Federal Republic of Germany. I have not previously claimed an income tax exemption under the treaty for income received as a student, apprentice, or trainee during the immediately preceding period. (If, however, following the period in which the alien claimed benefits as a student, apprentice, or trainee, that person returned to the Federal Republic of Germany and resumed residence and physical presence before returning to the United States as a teacher or researcher, that person may claim the benefits of this treaty.)

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 into the United States before beginning the services for which the exemption is claimed). The treaty exemption is available only for compensation paid during a period of two year beginning on that date.

Sign Here \_\_\_\_\_ Date \_\_\_\_\_