LOUISIANA STATE UNIVERSITY

Finance & Administrative Services
Office of Accounting Services
Payroll

Attachment to Form 8233 – Foreign Students

TT CODE 01519
Article 19(1)(b)

Bulgaria

I was a resident of _____(insert the name of the country under whose treaty the alien claims exemption) on the date of my arrival in the United States. I am not a United States 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 for the primary purpose of studying or business trainee at Louisiana State University.

I will receive compensation for 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 _____(insert the name of the country under whose treaty the alien claims exemption) in an amount not in excess of $9000 for any taxable year. 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 will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.

I arrived in the United States on _____(insert the date of the alien's last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available for an unlimited time period for student employment compensation as long as all other requirements of the treaty are met. The maximum time limit for business training or an internship is two years beginning with the taxable year that includes my arrival date.

_____ _____
Signature Date

_____ _____
Printed Name Social Security No.

Rev. Proc. 87-8, Sec. 5, 1/87
AttachmentstoTaxTreaties.doc Updated 09/2011