LOUISIANA STATE UNIVERSITY

Finance & Administrative Services
Office of Accounting Services
Payroll

Attachment to Form 8233 – Foreign Students

TT CODE 12019
Article 22(1)

SPAIN

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 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 $5000 (less the yearly personal exemption amount) 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.

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 only for compensation paid during a period of five taxable 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 03/2007