

INSTRUCTIONS FOR COMPLETING FORM 8833

- Complete the *name, U.S. taxpayer identifying number, and address boxes.*
- Put a checkmark in the box to the right of "*the taxpayer is disclosing a treaty-based return position as required by section 6114.*"
- Enter the appropriate country and article number in Lines 1a and 1b.
- In Line 2, write "IRC Section 61 (income subject to taxation)"
- In Line 3, enter the name and address of the employer who paid the wages you are exempting
- In Line 4, write "exception to the savings clause"
- In Line 5, enter a checkmark in the "No" box.
- Enter the following explanation, as applicable

- For exemption of **wage income**:

I AM A FULL-TIME F-1 STUDENT WHO FIRST ENTERED THE U.S. ON *{first date of entry}* TO BEGIN STUDIES IN THE U.S.

MY STUDENT WAGE INCOME IS EXEMPT FROM U.S. INCOME TAX, UP TO *{exempt wages amount}*, FOR AS LONG AS I MAINTAIN MY STUDENT STATUS. I HAVE MET THE SUBSTANTIAL PRESENCE TEST AND AM CONSIDERED A RESIDENT ALIEN FOR TAX PURPOSES.

I AM CLAIMING EXEMPTION OF WAGES IN THE AMOUNT OF *{exempt wages amount}* UNDER THE U.S./*{country}* TREATY ARTICLE *{article number}*. THIS TREATY HAS AN "EXCEPTION TO THE SAVINGS CLAUSE" WHICH ALLOWS TREATY BENEFITS EVEN IF THE TAXPAYER IS ELIGIBLE TO FILE AS A RESIDENT ALIEN FOR TAX PURPOSES AND THE TREATY ELIGIBILITY PERIOD HAS NOT EXPIRED. THE U.S./*{country}* TREATY ELIGIBILITY PERIOD IS UNLIMITED AS LONG AS THE TAXPAYER REMAINS A FULL-TIME STUDENT.

- For exemption of **scholarship and fellowship income**:

I AM A FULL-TIME F-1 STUDENT WHO FIRST ENTERED THE U.S. ON *{first date of entry}* TO BEGIN STUDIES IN THE U.S.

MY SCHOLARSHIP AND FELLOWSHIP INCOME IS EXEMPT FROM U.S. INCOME TAX, IN AN UNLIMITED AMOUNT, FOR AS LONG AS I MAINTAIN MY STUDENT STATUS. I HAVE MET THE SUBSTANTIAL PRESENCE TEST AND AM CONSIDERED A RESIDENT ALIEN FOR TAX PURPOSES.

I AM CLAIMING EXEMPTION OF WAGES IN THE AMOUNT OF *{total scholarship income}* UNDER THE U.S./*{country}* TREATY ARTICLE *{article number}*. THIS TREATY HAS AN "EXCEPTION TO THE SAVINGS CLAUSE" WHICH ALLOWS TREATY BENEFITS EVEN IF THE TAXPAYER IS ELIGIBLE TO FILE AS A RESIDENT ALIEN FOR TAX PURPOSES AND THE TREATY ELIGIBILITY PERIOD HAS NOT EXPIRED. THE U.S./*{country}* TREATY ELIGIBILITY PERIOD IS UNLIMITED AS LONG AS THE TAXPAYER REMAINS A FULL-TIME STUDENT.