



Dependent Personal Services

Canada

I was a resident of Canada 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 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 Canada in an amount not in excess of \$10,000* for any tax year. 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 have not claimed an income tax exemption for income received as a teacher, researcher, or student before the date specified in the next paragraph.

I arrived in the United States on _____ [*insert the date of your last arrival in the United States to begin study or teaching (circle study or teaching as appropriate) at the United States educational institution*].

* The Treasury Explanation of the tax treaty with Canada and comments from the IRS make it clear that if the Canadian resident's total annual wages earned in the United States exceed \$10,000 then the United States will tax the entire annual wages, including the first \$10,000.

Name: _____ Social Security No: _____
Please Print

Signature: _____ Date: _____

CA