

**ADDITIONAL STATEMENT FOR  
JAPAN**

ATTENTION: IRS Reviewer of Form 8233

- The taxpayer submitting this Form 8233 was a resident of Japan at the time of entry to the United States prior to March 30, 2004. The taxpayer was eligible for benefits under Article 19 (Teaching/Research) or Article 20 (Students /Trainees) of the tax treaty with Japan that was in effect when the new treaty with Japan entered into force on March 30, 2004. Under the provisions of Article 30, Entry Into Force, of the new treaty with Japan, the taxpayer may continue to be entitled to the benefits of Article 20 (Students/Trainees) or Article 19 (Teaching/Research), as the case may be, of the prior treaty with Japan until such time the individual would cease to be entitled to such benefits if the prior treaty remained in force.
  
- The taxpayer submitting this Form 8233 was a resident of Japan at the time of entry to the United States after March 30, 2004. The taxpayer was eligible for benefits under Article 20 (Students/Trainees) or Article 19 (Teacher/Researcher) under the prior tax treaty Japan that was in effect through December 31, 2004. Under the provisions of Article 30, Entry into Force, of the new treaty with Japan, the taxpayer may elect the benefits of the prior treaty for a period of twelve months from the effective date of the new treaty benefits which is January 1, 2005. Therefore, the taxpayer is electing the benefits under Article 20 (Students/Trainees) or Article 19 (Teaching/Research) under the prior treaty for a period that ends no later than December 31, 2005.

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

Signature of Nonresident Alien Employee: \_\_\_\_\_

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

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**WITHHOLDING AGENT CERTIFICATION**

Name	Employer Identification Number
Address (number and street)	
City, State, and Zip Code	Telephone Number   (      )

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual's compensation is not entitled to the exemption or that the eligibility of the nonresident alien's compensation cannot be readily determined.