

CERTIFICATION OF U.S. TAX RETURN FILING
FOR REVENUE PROCEDURE 88-24

IRS Revenue Procedure 88-24 provides that the statement below be obtained from each scholarship recipient to certify tax treaty benefits and personal exemptions claimed.

NAME: _____

SSN/ITIN: _____

I understand that each student or grantee is required to file an annual U.S. Income Tax Return under Section 6012 of the U.S. Internal Revenue Code as a prerequisite for the allowance of deductions.

For calendar year _____, I certify that (check one response below)

I have been in the United States during one or more taxable years and have filed or will file a proper U.S. Income Tax Return for the previous taxable year(s). I elect to claim tax treaty benefits (if applicable) and personal exemptions for the current year.

I have been in the United States for at least a portion of the taxable year and I intend to file a timely U.S. Income Tax Return with respect to the current tax year. I elect to claim tax treaty benefits (if applicable) and personal exemptions for the current year.

I do *not* intend to file a U.S. Income Tax Return and do *not* wish to claim Tax Treaty Benefits or Personal Exemptions.

SIGNATURE: _____

DATE: _____