## **Research stay in USA**

There is an tax agreement between Norway and USA which implicates that while on research stay in USA **you will be exempted, both in Norway and in the US, from paying tax on your income including any travel grants you receive while abroad.** You must *teach* or perform *research* to be exempted from paying tax.

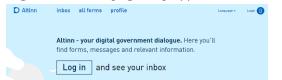
In advance of your stay abroad, you must yourself apply for a preliminary exemption from paying tax, with reference to the Tax Convention between Norway and the US.

A signed invitation letter from the research organisation or the university you will visit is mandatory documentation, along with a letter from the NMBU Faculty your employed at (e.g., written by the Head of Administration), stating that you will be receiving salary, a monthly sum of NOK..., while on research stay".

Before you start the application process, be sure to have these two documents available.

You must apply through the <u>AltInn</u> webpage. This is how you might do it:

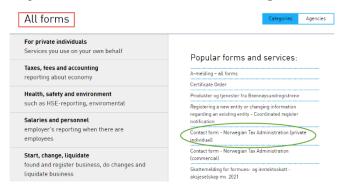
1. Log in at the webpage https://www.altinn.no/en/:



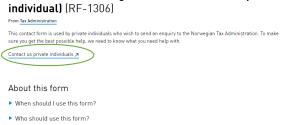
2. There is no explicit form for this occasion, you will have to use the 'Contact form RF-1306". Choose 'new form' or 'all forms':



3. Next picture, choose 'Contact form – Norwegian Tax Administration – private individual':



4. Choose 'Contact us private individuals': Contact form - Norwegian Tax Administration (private



More about the form

This guide is made by <u>kari.moxnes@nmbu.no</u>. Please inform me of any misleading info 😊

5. Choose 'other' and then 'Next':

Who are you?	✓ Edit
What can we help you with?	
<ul> <li>Tax Tax deduction card, tax return, tax assessment no more.</li> </ul>	otice, tax payments and refunds, and
O Duty and VAT Cars and other vehicles, purchases from abroad.	
O Certificates, printouts and access Birth certificate, residence certificate, printout of the	he tax assessment, and more.
O National registry Moving, marriage, names etc.	
O Svalbard Moving and taxation	
O Ongoing case If you have additional information in an ongoing of	ase, you can send it here.
O Other	

6. Choose 'Write to us in Altinn':

## Write to us

	We're happy to help. To make sure you get the best possibl help, we need to know what you need help with.	e
1	) Who are you? Private individual	🖌 Edit
2	) What can we help you with? Other	🖌 Edit
$\odot$	) Select how you want to contact us:	
	Write to us To write to us, you must log in and submit a message from Altinn. This is a secure alternative to emailing us. Write to us in Altinn	

7. Now you will see the initial part of the contact form, and you see/ choose your own name:

efore the service can be started	
RF-1306 Contact the Norwegian Tax Administration (private person)	
Valid parties are shown in the drop-down list below. Select party:	
✓	
Tip! Click here to select the favourite actors shown in the list above	
< Cancel	Continue >

8. The application itself, you must write into the field 'Free text or comments' (see picture on the next page). First, choose Topics 'Other', and state 'No' when asked about case number.

Heading might be 'Application to be exempted from tax while on research stay in the USA'

A suggestion on the content of the application:

Hi,

I will be temporarily present in the USA for the primary purpose of a research stay during the period

This guide is made by <u>kari.moxnes@nmbu.no</u>. Please inform me of any misleading info 😊

date.month.year-date.month.year, at the name of University, as a recipient of a travel grant from the Norwegian University of Life Sciences. I am employed by the faculty of ..., NMBU, and will receive salary while abroad.

I hereby apply for an exemption from paying tax, with reference to the Tax Convention between Norway and USA.

Attached you will find:

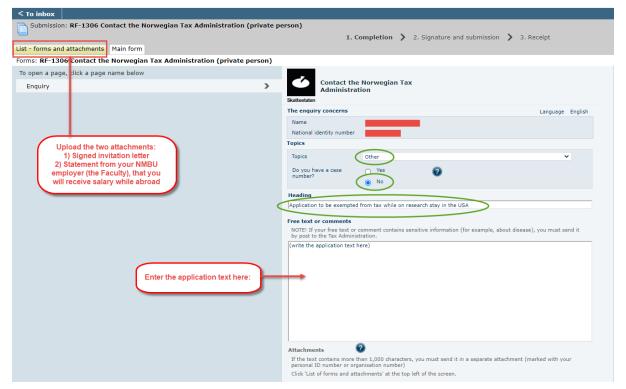
- a signed invitation letter from the US university

- a confirmation from my employer, the faculty of ... , NMBU, that I will receive monthly salary while I am abroad.

Best regards...

The attachments must be uploaded into the 'List – forms and attachments' in the upper left corner (see picture below).

## Altinn



9. At last, you will be asked to 'Check form', before you digitally sign and submit the form/ the application:

Check form	Proceed to signing	The form must be checked and free of errors before you can proceed.