

**TAX TREATY STATEMENT - STUDENT EMPLOYEE**

**India  
Article 21 (2)**

1. I was a resident of India 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.
2. I arrived in the United States on \_\_\_\_\_ (the date of your last visit in the United States before beginning study at the University of California, \_\_\_\_\_).
3. I am temporarily present in the United States for the primary purpose of studying at the University of California, \_\_\_\_\_.
4. I will receive compensation for personal services performed in the United States. This compensation qualifies me to be entitled to the same exemptions in respect of taxes available to United States residents. The benefits of this article shall extend only for such a period of time as may be reasonable to complete the education or training undertaken.
5. Indian students may only claim additional withholding allowance for their spouse and dependents not admitted to the United States on F-2, J-2, or M-2 visas. This article does not allow an exemption from withholding or the payment of tax; the article only offers additional withholding allowances and/or deductions.

**Please note that the ability to claim additional withholding allowances is limited to student employees from India. It does not apply to teachers or researchers from India. Teachers or researchers must use Article 22 of the U.S. – India Income Tax Treaty if eligible.**

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 Student Employee: \_\_\_\_\_

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

**\*\*\*YOU MUST COMPLETE A NEW FORM EACH CALENDAR YEAR\*\*\***

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WITHHOLDING AGENT CERTIFICATION

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Signature of Withholding Agent \_\_\_\_\_

Telephone Number \_\_\_\_\_ Date \_\_\_\_\_

**\*\*\*THIS FORM SHOULD BE RETAINED LOCALLY\*\*\***