

TAX TREATY STATEMENT -- STUDENT EMPLOYEE

**Portugal
Article 23 (1)**

1. I was a resident of Portugal 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 am temporarily present in the United States for the primary purpose of studying at the University of California, _____.
3. 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 Portugal in an amount not in excess of \$5000 for any tax year. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.
4. I arrived in the United States on _____ (the date of your last arrival in the United States before beginning study at the University of California, _____). The exemption is available to the visiting student or trainee for a period not exceeding five years from the date of arrival.

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: _____

*** YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR ***

WITHHOLDING AGENT CERTIFICATION

Name	Employer Identification Number
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Address (number and street)

City, State, and Zip Code	Telephone Number
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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.

Signature of Withholding Agent _____ Date _____