

TAX TREATY STATEMENT -- STUDENT EMPLOYEE

**Spain
Article 22**

1. I was a resident of Spain 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 the United States and Spain in an amount not in excess of \$5,000 for any tax year. However, the personal exemption amount must be taken into account each year. So, in essence the full \$5,000 cannot be claimed it must be reduced by the personal exemption allowance.
4. 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, _____). The treaty exemption is available only for compensation paid during a period of five taxable years beginning with the tax year that includes my arrival date.

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 _____
|

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.

Signature of Withholding Agent _____ Date _____