

TAX TREATY STATEMENT—TEACHER or RESEARCHER

JAPAN - Article 20

1. I am a resident of Japan. 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 in the United States for the purpose of teaching at the University of California, _____, which is a recognized educational institution. I will receive compensation for my teaching or research activities.
3. The teaching or research compensation received during the entire taxable year (or during the period from _____ to _____) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Japan
4. I arrived in the United States on _____ (the date of your arrival into the United States before beginning the teaching or research activities for which exemption is claimed). The treaty exemption is available only for compensation paid during a period of two years beginning on that 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: _____