

**TAX TREATY STATEMENT--TEACHER OR RESEARCHER**

**Luxembourg  
(Article 21)**

1. I am a resident of Luxembourg. 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 have accepted an invitation by the University of California, \_\_\_\_\_, which is a recognized education institution, to come to the United States for the purpose of teaching or engaging in research at that institution. I will receive compensation for my teaching or research activities.
3. The teaching 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 Luxembourg. I have not previously claimed an income tax exemption under that 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 the teaching or research services for which exemption is claimed). The treaty exemption is available only for compensation received during a period of two years beginning on that date. **If the visit exceeds two years, the United States may tax you for the entire period of the visit, unless in a particular case the competent authorities agree otherwise.**
5. Any research I perform will be in the general interest and not primarily for the benefit of a specific person or persons.

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)  
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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: \_\_\_\_\_