

TAX TREATY STATEMENT -- TEACHER OR RESEARCHER

**PORTUGAL
(ARTICLE 22)**

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 accorded the privilege of residing permanently in the United States as an immigrant.
2. I am a professor or teacher visiting the United States for a period not more than two years for the purpose of teaching or engaging in research at the University of California, _____, which is an educational institution.
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 withholding tax under the tax treaty between the United States and Portugal. I have not previously claimed an income tax exemption under this treaty article for income received as a teacher, researcher, student or trainee. The benefits provided in this paragraph shall not be granted to an individual who, during the immediately preceding period enjoyed the benefits of one of the preceding paragraphs of this article.
4. Any research I perform will be undertaken in the general interest and not primarily for the benefit of a specific person or persons.
5. I arrived in the United States on _____ (the date of your last arrival in the United States before beginning the teaching or research for which exemption is claimed). The treaty exemption is available only for compensation received during a period of two years beginning on that date. An individual shall be entitled to the benefits of this paragraph only once and in no event shall any individual have the benefits of both this article and Article 23 (Students and Trainees), either simultaneously or consecutively.

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: _____