



TAX TREATY STATEMENTS FOR STUDENTS

Portugal and Spain

1. I was a resident of _____ *[insert the name of the country under whose treaty you claim exemption]* on the date of my arrival in the United States. I am not a U.S. 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 or training at _____ *[insert the name of the university or other recognized educational institution at which you study]*; or, I am temporarily present in the United States as a recipient of a grant, allowance, or award from _____ *[insert the name of the nonprofit organization or government institution providing the grant, allowance, or award]*.

3. I will receive compensation for 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 _____ *[Insert the name of the country]* in the amount not in excess of \$5,000 for any tax year.

4. I arrived in the United States on _____ *[insert the date of your last arrival in the United States before beginning study at the U.S. educational institution]*. The treaty exemption is available only for compensation paid during a period of five tax years beginning with the tax year that includes my arrival date.

Name (please print)

Date

Signature