



**TAX TREATY STATEMENT FOR TEACHERS AND RESEARCHERS**

**Portugal**

- 1. I was a resident of Portugal 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 have accepted an invitation by \_\_\_\_\_ *[insert the name of the university, college, school, or other similar educational institution]* to come to the United States solely for the purpose of teaching or engaging in research at that educational institution. I will receive compensation for my teaching or research activities.
- 3. The teaching or research compensation received during the entire tax year (or during the period from \_\_\_\_\_ to \_\_\_\_\_) qualifies for exemption from withholding of federal tax under the tax treaty between the United States and Portugal. I have not previously claimed an income tax exemption under that treaty for income received as a teacher or researcher before the date specified in paragraph 5.
- 4. Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.
- 5. I arrived in the United States on \_\_\_\_\_ *[insert the date of your arrival into the United States before beginning the teaching or research services for which the exemption is claimed]*. The treaty exemption is available only for compensation paid during a period of two years beginning on that date.

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature