

TAX TREATY REPRESENTATION LETTER

FOR STUDENTS AND TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 23 OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND PORTUGAL.

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER

PLEASE PRINT YOUR NAME!

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 lawfully accorded the privilege of residing permanently in the United States as an immigrant.

I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**. I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption for withholding of federal income tax under the tax treaty between the United States and Portugal in the amount not in excess of \$5,000 for any tax year. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

I arrived in the United States on _____ (insert the date of your last arrival in the United States before beginning study at the university).

The treaty exemption is available only for compensation paid during a period of five years beginning with the tax year that includes my arrival date.

I certify that the information I have provided above is true, correct and complete, and that the statements one through four of the above pertain to me.

Signature: _____

Date: _____

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR