

**TAX TREATY REPRESENTATION LETTER
FOR STUDENT EMPLOYEES**

Spain (Article 22(1))

1. I was a resident of Spain 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 U.S. as an immigrant.

2. I am temporarily present in the United States for the primary purpose of studying at the **University of Maryland**; 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).

2. I will receive compensation for personal 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 Spain in an amount not in excess of \$5,000 for any taxable year , understanding that this amount (\$5,000) will be reduced by the current year personal exemption (\$4,000 in calendar year 2015) according to the Treasury Department's Technical Explanation. The actual tax exempt amount is \$1,200 annually.

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

Under penalties of perjury, I declare that this statement, to the best of my knowledge and belief, is true, correct, and complete.

(Signature) _____ Date _____

(Print Name)

YOU MUST COMPLETE NEW FORMS FOR EACH CALENDAR YEAR

Updated 12-10-2014.