

Attachment to form 8233
Teachers/Researchers

(For use by teachers/researchers from Portugal who are claiming Tax Treaty exemption.)

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 lawfully accorded the privilege of residing permanently in the United States as an immigrant.
2. I have accepted an invitation by The University of Michigan 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, researcher, or student 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 _____. The treaty exemption is available only for compensation received during a period of two years beginning on that date.

Under penalties of perjury, I declare that the above statements are true, correct, and complete.

Name: _____ Signature: _____

Soc. Sec. #: _____ Date: _____

FORM 8233-JJ

12/21/06