**REVENUE PROCEDURE STATEMENT 87-8**

**FOR STUDENTS OR TRAINEES CLAIMING EXEMPTION UNDER ARTICLE 23(1) OF THE INCOME TAX TREATY BETWEEN THE UNITED STATES AND PORTUGAL**

<table>
<thead>
<tr>
<th>LAST NAME</th>
<th>FIRST NAME</th>
<th>SOCIAL SECURITY NUMBER</th>
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**Procedure 87-8** *(Complete and sign the statement below.)*

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 am temporarily present in the United States for the primary purpose of studying at the University of Chicago.

3. 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 Portugal in an amount not in excess of $5,000 for any taxable 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.

4. I will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit.

5. I arrived in the United States on __________________ (the date of last arrival in 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.

I certify that the information I have provided above is true, correct and complete. A copy of the treaty article citation for which I am claiming exemption appears in the box below.

Signature: _______________________________ Date: _____________________

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**CONVENTION BETWEEN THE UNITED STATES OF AMERICA AND THE PORTUGUESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

**Article 23—Students and Trainees**

1. (a) An individual who is a resident of a Contracting State immediately before his visit to the other Contracting State and who is temporarily present in that other Contracting State for the primary purpose of:
   
   (i) studying at a university or other accredited educational institution in that other Contracting State;
   
   (ii) securing training required to qualify him to practice a profession or professional specialty; or
   
   (iii) studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization,

   shall be exempt from tax by that other Contracting State with respect to the amounts described in subparagraph (b) of this paragraph for a period not exceeding 5 years from the date of his arrival in that other State.

   (b) The amounts referred to in subparagraph (a) of this paragraph are:

   (i) payments from abroad for the purpose of the individual's maintenance, education, study, research, or training;

   (ii) the grant, allowance, or award; and

   (iii) income from personal services performed in that other Contracting State in an aggregate amount not in excess of 5,000 United States dollars or its equivalent in Portuguese escudos for any taxable year.

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Return your completed form to the Payroll Department (Alien Desk), 6054 S. Drexel Ave, Suite 300, Chicago, IL 60637
SUPPLEMENTARY PAYROLL QUESTIONS:
(Check appropriate boxes below and supply requested information.)

A. Current Visa classification:
   - □ F-1 Student
   - □ F-1 Practical Trainee
   - □ J-1 Student
   - □ J-1 Practical Trainee
   - □ Other: _______________________________

   Date you received visa classification: _______________________________
   Date of visa expiration: _______________________________

B. Have you already claimed exemption under the Tax Treaty Article 23(1) in the current calendar year?
   - □ YES.
   - □ NO.

   Have you ever claimed exemption under the Tax Treaty Article 23(1) in previous years?
   - □ YES. (List the calendar years you claimed the exemption. _______________________________
   - □ NO.

C. Were you ever a student at another U.S. educational institution obtaining education, training, or special technical experience?
   - □ YES. (List the name of the educational institution. _______________________________
      and list the date of graduation, if appropriate. _______________________________
   - □ NO.

POLICIES REGARDING TAX TREATY EXEMPTIONS AT THE UNIVERSITY

According to the PORTUGAL student treaty article, the first $5,000 of compensation paid to you in the calendar year may be exempt from tax. The $5,000 limit is for each calendar year; you may not claim the treaty benefit at the University and at another institution within the same calendar year.

Should your calendar year earnings exceed the $5,000 limit (or if your U.S. stay exceeds the 5-year exemption period) and you notice that no Federal or State tax has yet been withheld from your paycheck, it is your responsibility to inform the Payroll Department immediately, (773) 702-5989.

It is also your responsibility to maintain the appropriate, unexpired, "employment-authorized" or student visa classification during the period that you are receiving the benefits of this tax treaty exemption and employed at the University.

You must complete the Form 8233 and 87-8 Revenue Procedure Statement for each calendar year (or portion of the calendar year) in which you claim the tax exemption. You are also required to file the appropriate income tax return at calendar year-end.

Please certify your acknowledgment of the policies presented above by signing below.

SIGNATURE

CONTACT PHONE NUMBER: