Procedure 87-9 (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 visiting the United States for the primary purpose of teaching, giving lectures or conducting research at the University of Chicago, which is an accredited educational institution or scientific research institution. I will receive compensation for my teaching, lecturing, or research activities.

3. The teaching, lecturing 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, lecturer, researcher or student before the date of my arrival in the United States.

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 date of last arrival in U.S. before beginning the teaching, lecturing or research activities).

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: _______________________

Convention Between the Government of the United States of America and the Government of PORTUGAL with Respect to Taxes on Income

ARTICLE 22--TEACHERS

(1) An individual who is a resident of a Contracting State immediately before visiting the other contracting state and who, at the invitation of the Government of the other contracting State or of a university or other accredited educational institution or recognized scientific research institution of that other Contracting State, or under an official program of cultural exchange, visits that other State solely for the purpose of teaching or carrying out research at such a university or educational institution shall be exempt from tax in both Contracting State on his remuneration from such activity for a period not exceeding 2 years from the date of his arrival in the other State. An individual shall be entitled to the benefits of this paragraph only once and in no event shall any individual have the benefits of both this Article and Article 23 (Students and Trainees), either simultaneously or consecutively.

(2) This Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.
SUPPLEMENTARY PAYROLL QUESTIONS:
(Check appropriate boxes below and supply requested information.)

A. Current Visa classification:
   □ F-1 Student
   □ J-1 Student
   □ F-1 Practical Trainee
   □ 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 22 in the current calendar year?
   □ YES.
   □ NO.

   Have you ever claimed exemption under the Tax Treaty Article 22 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

You are eligible for the PORTUGAL treaty exemption for two years beginning on the date of your arrival in the U.S. It is your responsibility to maintain the appropriate, unexpired, “employment-authorized” visa classification during the period that you are receiving the benefits of this tax treaty exemption and employed at the University.

Should you exceed the two-year period of exemption 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.

You must complete the Form 8233 and 87-9 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 tax return at calendar year-end.

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

SIGNATURE

CONTACT PHONE NUMBER: