

**Form 8233 Attachment**  
**Nonresident Alien Employees**  
**Portugal**

*Note: If you are a nonresident alien employee from one of the countries listed above, and would like to claim treaty benefits, please complete this attachment in addition to Form 8233.*

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.

I have accepted an invitation by a U.S. government, an educational institution or scientific research institution in the United States, to come to the United States for the purpose of teaching or engaging in research at \_\_\_\_\_ [*insert the name of the U.S. governmental agency, educational institution or scientific research institution*], which is a U.S. government agency, educational or research institution. I will receive compensation for my teaching or research.

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 of my arrival in the United States.

Any research I perform will not be undertaken primarily for the benefit of a private person or commercial enterprise of the United States.

I arrived in the United States on \_\_\_\_\_ [*insert the date of your last arrival in the United States before beginning the teaching or research for which exemption is claimed*]. The treaty exemption is available only for compensation received during a period of two years beginning on that date.