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Procedure 5 (Complete and sign the statement below.)

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. (I) Tj 0 Tw [(have)-31.333 (not)-29.8891 Tw.1 91 5 Td(in

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 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 (a) 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 or its equivalent in Portuguese escudos for any taxable year.

OFFICE	CNTRY	TAC	INC CD	STMT	TRTY EXP	\$ LIMIT	COMMENTS	IRS LTR
USE ONLY	PO	23(1)	19	878		5000		