

To Whom It May Concern:

I was a resident of Japan 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 the U.S. government, or by a university or other recognized educational institution in the United States, to come to the United States for the purpose of teaching or engaging in research at the University of New Hampshire, which is a recognized educational institution. I will receive compensation for my teaching or research activities.

The teaching or research compensation received during the entire tax year (or for the portion of the year from _____ to _____) qualifies for exemption from withholding of federal tax under the treaty between the United States and Japan. 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.

Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.

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

Name _____

Date _____

Signature _____