

To Whom It May Concern:

I was a resident of Spain 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 am temporarily present in the United States for the primary purpose of studying or training at the University of New Hampshire or, I am temporarily present in the United States as a recipient of a grant, allowance, or award from _____ [insert the name of the nonprofit organization or government institution providing the grant, allowance or award].

I will receive compensation for 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 Spain in an amount not in excess of \$5,000 for any tax year.

I arrived in the United States on _____ [insert the date of your last arrival in the United States before beginning study at the United States 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.

Name _____

Date _____

Signature _____