

**UW Service Center
Tax Treaty Table**

(From IRS Pub 901)

Country	Income Code	Purpose	Maximum Presence in U.S.*	Maximum Compensation**	Article Citation
Armenia	Same benefits as Commonwealth of Independent States				
Azerbaijan	Same benefits as Commonwealth of Independent States				
Bangladesh	15	Scholarship or fellowship grant	No limit	No limit	21(2)
	18	Teaching/Research	24 months	No limit	21(1)
	19	Studying and training	No limit	\$8,000 p.a.	21(2)
Barbados	A student is eligible to claim resident status beginning on date of arrival. Once claimed, the residence status is irrevocable. The disadvantage is that Social Security must be deducted. Does not apply to non-students.				
Belarus	Same benefits as Commonwealth of Independent States				
Belgium	18	Teaching/Research	24 months	No limit	19(2)
	19	Studying and training	No limit	\$9,000 p.a.	19(1)(b)
Bulgaria	18	Teaching/Research	24 months	No Limit	19(2)
	19	Studying and training	No limit	\$9,000 p.a.	19(1)(b)
Canada	May claim dependents living in Canada and/or U.S.				
China, Peoples Rep (Does not include Hong Kong or Taiwan)	15	Scholarship or fellowship grant	No limit	No limit	20(B)
	18	Teaching/Research ++	36 months	No limit	19
	19	Studying and training	No limit	\$5,000 p.a.	20(c)
Commonwealth of Independent States and Georgia (U.S.S.R.)	15	Scholarship or fellowship grant	5 years	\$9,999.99 p.a.	VI(1)
	18	Teaching/Research	2 years	No limit	VI(1)
Cyprus	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	19	Studying and training	5 years	\$2,000 p.a.	21(1)
Czech Republic	15	Scholarship or fellowship grant	60 months	No limit	21(1)
	18	Teaching/Research ++	24 months	No limit	21(5)
	19	Studying and training	60 months	\$5,000 p.a.	21(1)
Egypt	15	Scholarship or fellowship grant	5 years	No limit	23(1)
	18	Teaching/Research ##	24 months	No limit	22
	19	Studying and training	5 years	\$3,000 p.a.	23(1)
Estonia	15	Scholarship or fellowship grant	60 months	No limit	20(1)
	19	Studying and training	60 months	\$5,000 p.a.	20(1)
France	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	18	Teaching/Research ++	24 months	No limit	20
	19	Studying and training	5 years	\$5,000 p.a.	21(1)
Georgia	Same benefits as Commonwealth of Independent States				
Germany	15	Scholarship or fellowship grant	No limit	No limit	20(3)
	18	Teaching/Research	24 months	No limit	20(1)
	19	Studying and training (Retro) ***	48 months	\$9,000 p.a.	20(4)
Greece	18	Teaching ONLY	36 months	No limit	XII
Hungary	18	Teaching/Research ##	24 months	No limit	17
	A student is eligible to claim resident status beginning on date of arrival. Once claimed, the residence status is irrevocable. The disadvantage is that Social Security must be deducted. Does not apply to non-students.				
Iceland	15	Scholarship or fellowship grant	5 years	No limit	19(1)
	18	Teaching/Research ##, &	24 months	No limit	21
	19	Studying and training	5 years	\$9,000 p.a.	19(1)
India	18	Teaching/Research (Retro) ***	24 months	No limit	22
	Students may claim the standard deduction provided they do not itemize their deductions.				
Indonesia	15	Scholarship or fellowship grant	60 months	No limit	19(1)
	18	Teaching/Research ++	24 months	No limit	20
	19	Studying and training	60 months	\$2,000 p.a.	19(1)
Israel	15	Scholarship or fellowship grant	5 years	No limit	24(1)
	18	Teaching/Research ##	24 months	No limit	23
	19	Studying and training	5 years	\$3,000 p.a.	24(1)
Italy	18	Teaching/Research	24 months	No limit	20
Jamaica	18	Teaching/Research ##, ++	24 months	No limit	22
	A student is eligible to claim resident status beginning on date of arrival. Once claimed, the residence status is irrevocable. The disadvantage is that Social Security must be deducted. Does not apply to non-students.				
Japan	18	Teaching/Research @	24 months	No limit	19
Kazakhstan	15	Scholarship or fellowship grant	60 months	No limit	19
Korea, Rep. Of ****	15	Scholarship or fellowship grant	5 years	No limit	21(1)
	18	Teaching/Research ##	24 months	No limit	20
	19	Studying and training	5 years	\$2,000 p.a.	21(1)
Kyrgyzstan	Same benefits as Commonwealth of Independent States				
Latvia	15	Scholarship or fellowship grant	60 months	No limit	20(1)
	19	Studying and training	60 months	\$5,000 p.a.	20(1)

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Lithuania	15	Scholarship or fellowship grant	60 months	No limit	20(1)
	19	Studying and training	60 months	\$5,000 p.a.	20(1)
Luxembourg	18	Teaching/Research (Retro) ***	24 months	No limit	XIII
Mexico	May claim dependents living in Mexico and/or U.S.				
Moldova	Same benefits as Commonwealth of Independent States				
Morocco	15	Scholarship or fellowship grant	5 years	No limit	18
	19	Studying and training	5 years	\$2,000 p.a.	18
Netherlands	15	Scholarship or fellowship grant	36 months	No limit	22(2)
	18	Teaching/Research (Retro) ***	24 months	No limit	21(1)
	19	Studying and training	No limit	\$2,000 p.a.	22(1)
Norway	15	Scholarship or fellowship grant	60 months	No limit	16(1)
	18	Teaching/Research ##	24 months	No limit	15
	19	Studying and training	60 months	\$2,000 p.a.	16(1)
Pakistan	18	Teaching ONLY	24 months	No limit	XII
	19	Studying and training	5 years	\$5,000 p.a.	XIII(1)
Philippines	15	Scholarship or fellowship grant	5 years	No limit	22(1)
	18	Teaching/Research ##	24 months	No limit	21
	19	Studying and training	5 years	\$3,000 p.a.	22(1)
Poland	15	Scholarship or fellowship grant	5 years	No limit	18(1)
	18	Teaching/Research ##	24 months	No limit	17
	19	Studying and training	5 years	\$2,000 p.a.	18(1)
Portugal	15	Scholarship or fellowship grant	60 months	No limit	23(1)
	18	Teaching/Research ++	24 months	No limit	22
	19	Studying and training	60 months	\$5,000 p.a.	23(1)
Romania	15	Scholarship or fellowship grant	5 years	No limit	20(1)
	18	Teaching/Research ##	24 months	No limit	19
	19	Studying and training	5 years	\$2,000 p.a.	20(1)
Russia	15	Scholarship or fellowship grant	60 months	No limit	18
Slovak Republic	15	Scholarship or fellowship grant	60 months	No limit	21(1)
	18	Teaching/Research ++	24 months	No limit	21(5)
	19	Studying and training	60 months	\$5,000 p.a.	21(1)
Slovenia	15	Scholarship or fellowship grant	5 years	No limit	20(1)
	18	Teaching/Research	2 years	No limit	20(3)
	19	Studying and training	5 years	\$5,000	20(1)
Spain	15	Scholarship or fellowship grant	60 months	No limit	22(1)
	19	Studying and training	60 months	\$1,350 p.a.	22(1)
Tajikistan	Same benefits as Commonwealth of Independent States				
Thailand	15	Scholarship or fellowship grant	5 years	No limit	22(1)
	18	Teaching/Research	24 months	No limit	23
	19	Studying and training	5 years	\$3,000 p.a.	22(1)
Trinidad and Tobago	15	Scholarship or fellowship grant	5 years	No limit	19(1)
	18	Teaching/Research	24 months	No limit	18
	19	Studying and training	5 years	\$2,000 p.a.	19(1)
Tunisia	15	Scholarship or fellowship grant	5 years	No limit	20
	19	Studying and training	5 years	\$4,000 p.a.	20
Turkmenistan	Same benefits as Commonwealth of Independent States				
Ukraine	15	Scholarship or fellowship grant	5 years	No limit	20
United Kingdom	18	Teaching/Research (Retro) ***	24 months	No limit	20A
Uzbekistan	Same benefits as Commonwealth of Independent States				
Venezuela	15	Scholarship or fellowship grant	60 months	No limit	21(1)
	18	Teaching/Research	24 months	No limit	21(3)
	19	Studying and Training	60 months	\$5,000 p.a.	21(1)

* Maximum Presence in the U.S. is counted in actual months from your date of arrival when "months" are indicated in this column. Where "years" are indicated, Maximum Presence is counted as the number of tax (calendar) years you are present in the U.S.

** p.a. = per annum

*** (Retro) means that this country's treaty has a "retroactive clause". When a treaty contains this clause and the individual remains in the U.S. for a period of time longer than that allowed by the treaty, the entire tax exemption will be lost retroactively to the beginning of the individual's visit to the U.S.

**** May claim exemption for dependents living in the U.S. Exemptions must be prorated based on the rate of the aliens

U.S. source of income to world-wide income (IRS Pub 519).

@ JAPAN: You must be a permanent resident with a permanent domicile in Japan or who have resided continuously in Japan for more than five years. Permanent residents are taxes on their worldwide income and continue to be subject to Japanese tax while they are temporarily away.

Prospective Loss Clause: If your DS-2019 or I-797 document indicates that your status is valid for more than 24 months, then you are not entitled to the tax treaty benefits.

++ Once-In-A-Lifetime Clause: Tax treaty benefits may only be used once in a lifetime.

& This treaty article is no longer effective as of 1/1/09. However, if an individual was eligible for the treaty previously, and was in the U.S. prior to 12/31/08, the treaty may still be claimed under the "grandfather" clause.