What’s New

New tax treaties and protocols. The United States has exchanged instruments of ratification for new income tax treaties with Bangladesh and Sri Lanka and new protocols for the income tax treaties with Sweden and France. The provisions of these treaties and protocols are included in the appropriate areas of this publication. The effective dates are as follows:

Bangladesh. The provisions for withholding tax at source are effective for amounts paid or credited after October 1, 2006. For all other taxes, the treaty is effective for tax periods beginning on or after January 1, 2007.

Sri Lanka. The provisions for withholding tax at source are effective for amounts paid or credited after September 1, 2004. For all other taxes, the treaty is effective for tax periods beginning on or after January 1, 2004.

Sweden. The provisions for withholding tax on dividends are effective for amounts paid or credited on or after October 1, 2006. For all other taxes, the protocol is effective for tax periods beginning on or after January 1, 2007.

France. The provisions for withholding tax at source are effective for amounts paid or credited on or after February 1, 2007. For all other taxes, the protocol is effective for tax periods beginning on or after January 1, 2007.

Reminders

Disclosure of a treaty-based position that reduces your tax. If you take the position that any U.S. tax is overruled or otherwise reduced by a U.S. treaty (a treaty-based position), you generally must disclose that position on your affected return. See Application of Treaties, later.

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The U.S.–China Income Tax Treaty does not apply to Hong Kong.

Generally, the treaty is effective for tax periods beginning on or after January 1, 2004. However, an individual who was otherwise entitled to treaty benefits under Article 21 (students and trainees) of the former treaty can continue to apply that provision.

Generally, the treaty is effective for tax periods beginning on or after January 1, 2005. However, an individual who was entitled to treaty benefits under Article 19 (teachers and researchers) or Article 20 (students and trainees) of the former treaty as of March 30, 2004, can continue to apply those provisions.

Application of Treaties

The United States has income tax treaties with a number of foreign countries. Under these treaties, residents (not necessarily citizens) of foreign countries are taxed at a reduced rate, or are exempt from U.S. income taxes on certain items of income they receive from sources within the United States. These reduced rates and exemptions vary among countries and specific items of income.

If the treaty does not cover a particular kind of income, or if there is no treaty between your country and the United States, you must pay tax on the income in the same way and at the same rates shown in the instructions for Form 1040NR. Also see Publication 519.

Many of the individual states of the United States tax the income of their residents. Therefore, you should consult the tax authorities of the state in which you live to find out if that state taxes the income of individuals and, if so, whether the tax applies to any of your income.

Tax treaties reduce the U.S. taxes of residents of foreign countries. With certain exceptions, they do not reduce the U.S. taxes of U.S. citizens or residents. U.S. citizens and residents are subject to U.S. income tax on their worldwide income.

Treaty provisions generally are reciprocal (apply to both treaty countries); therefore, a U.S. citizen or resident who receives income from a treaty country may refer to the tables in this publication to see if a tax treaty might affect the tax to be paid to that foreign country. Foreign taxing authorities sometimes require certification from the U.S. Government that an applicant filed an income tax return as a U.S. citizen or resident, as part of the proof of entitlement to the treaty benefits. For more information, see Publication 586.

Disclosure of a treaty-based position that reduces your tax. If you take the position that any U.S. tax is overruled or otherwise reduced by a treaty country, you generally must disclose that position on Form 8833 and attach it to your return. If you are not required to file a return because of your treaty-based position, you must file a return anyway to report your position. The filing of Form 8833 does not apply to a reduced rate of withholding tax on noneffectively connected income, such as dividends, interest, rents or royalties, or to a reduced rate of tax on pay received for services performed as an employee, including pensions, annuities, and social security. For more information, see Publication 519 and the Form 8833 instructions.

If you fail to file Form 8833, you may have to pay a $1,000 penalty. Corporations are subject to a $10,000 penalty for each failure.

Introduction

This publication will tell you whether a tax treaty between the United States and a particular country offers a reduced rate of, or possibly a complete exemption from, U.S. income tax for residents of that particular country.

Tables in the back of this publication show the countries that have income tax treaties with the United States, the tax rates on different kinds of income, and the kinds of income that are exempt from tax.

You should use this publication only for quick reference. It is not a complete guide to all provisions of every income tax treaty.

Useful Items

You may want to see:

Publication

- 519 U.S. Tax Guide for Aliens
- 597 Information on the United States–Canada Income Tax Treaty
- 686 Certification for Reduced Tax Rates in Tax Treaty Countries

Form (and Instructions)

- 8833 Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

How To Get Tax Help near the end of this publication for information about getting these publications and forms.

Obtaining copies of treaties. You can get complete information about treaty provisions from the taxing authority in the country from which you receive income or from the treaty country.

You can obtain the text of most of the treaties at www.irs.gov/businesses/international. You can also obtain the text of most of the treaties at the following address:
Department of Treasury
Office of Public Correpondence
1500 Pennsylvania Ave. NW — Rm. 3419
Washington, D.C. 20220

If you have specific questions about a treaty, you can get this information from most Internal Revenue Service offices or from:
Internal Revenue Service
International Returns Section
P.O. Box 920
Bensalem, PA 19020-8518

Tax Exemptions Provided by Treaties

In addition to the tables in the back of this publication, this publication contains discussions of the exemptions from tax and other effects of the tax treaties on the following types of income:

- Pay for certain personal services performed in the United States
- Pay of a professor, teacher, or researcher who teaches or performs research in the United States for a limited time
- Amounts received for maintenance and studies by a foreign student or apprentice who is here for study or experience
- Wages, salaries, and pensions paid by a foreign government

Personal Services Income

Pay for certain personal services performed in the United States is exempt from U.S. income tax if you are a resident of one of the countries discussed below, if you are in the United States for a limited number of days, and if you meet certain other conditions. For this purpose, the word “day” means a day during any part of which you are physically present in the United States.

Terms defined. Several terms appear in many of the discussions that follow. The exact meanings of the terms are determined by the particular tax treaty under discussion; thus, the meanings vary among treaties. The definitions that follow are, therefore, general definitions that may not give the exact meaning intended by a particular treaty.

The terms fixed base and permanent establishment generally mean a fixed place of business, such as an office, a factory, a warehouse, or a mining site, through which an enterprise carries on its business.

The term borne by generally means having ultimate financial accounting responsibility for or providing the monetary resources for an expenditure or payment, even if another entity in another location actually made the expenditure or payment.

Australia

Income that residents of Australia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States...
during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days during the tax year, and
- Do not have a fixed base regularly available to them in the United States for the purpose of performing the services.

If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Pay that residents of Australia receive for labor or personal services performed in the United States as employees (dependent personal services), including services as a director of a company, is exempt from U.S. income tax if:

- The residents are in the United States for no more than 183 days during the tax year,
- The pay is paid by, or on behalf of, an employer or company that is not a resident of the United States, and
- The pay is not deductible in determining the taxable income of the trade or business of the employer (or company) in the United States.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television entertainers, musicians, or athletes) from Australia who earn more than $10,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Austria

Income that residents of Austria receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Austria receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements:

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television entertainers, musicians, and athletes) from Austria who earn more than $10,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Barbados

Income that residents of Barbados receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 89 days during the tax year.
- Earn net income for independent services provided to U.S. residents that is not more than $5,000 (there is no dollar limit if the contractors are not U.S. residents), and
- Do not have a regular base available in the United States for performing the services.

If they have a regular base available in the United States but otherwise meet the conditions for exemption, they are taxed only on the income attributable to the regular base.

Income that residents of Barbados receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. tax if the residents meet four requirements:

- They are in the United States for no more than 183 days during the calendar year.
- The income earned in the calendar year in the United States is not more than $5,000.
- Their income is paid by or for an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or regular base of the employer in the United States.

Income of a Barbadian resident from employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to Barbadian resident public entertainers (such as theater, motion picture, radio, or television artists, musicians, or athletes) who receive gross receipts of more than $250 per day or $4,000 in the tax year, not including reimbursed expenses, from their entertainment activities in the United States. However, the exemptions do apply regardless of these limits on gross receipts if the entertainer’s visit to the United States is substantially supported by Barbadian public funds or if the entertainer’s services are provided to a nonprofit organization.

Belgium

Income that residents of Belgium receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are present in the United States less than 183 days during the tax year, and
- Do not maintain a fixed base in the United States for a period or periods that total more than 182 days during the tax year.

If they do not meet condition (2), they are taxed on the income attributable to the fixed base.

The exemption for independent personal services does not apply to individuals who are public entertainers (theater, motion picture, or television artists, musicians, or athletes), if they
are in the United States for more than 90 days during the tax year or if their pay for services as public entertainers is more than $3,000.

Income that residents of Belgium receive for labor or personal services performed in the United States as employees (dependent personal services), including services as an officer of a corporation, is exempt from U.S. income tax if the residents meet three requirements.

- They are present in the United States less than 183 days during the tax year.
- They are employees of a resident of Belgium or of a permanent establishment in Belgium.
- Their income is not borne by a permanent establishment that the employer has in the United States.

Income for services performed by an individual as an employee aboard a ship or an aircraft registered in Belgium and operated by a resident of Belgium in international traffic is exempt from U.S. tax if the individual is a member of the regular complement of the ship or aircraft.

These exemptions do not apply to fees received by a resident of Belgium for services performed as a director of a U.S. corporation if the fees are treated as a distribution of profits and cannot be taken as a deduction by the corporation.

Canada
Income that residents of Canada receive for personal services as independent contractors or self-employed individuals (independent personal services) that they perform during the tax year in the United States is exempt from U.S. tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Canada receive for personal services performed as employees (dependent personal services) in the United States is exempt from U.S. tax if:

- The residents are present in the United States for no more than 183 days in the calendar year.
- The pay is paid by or for an employer who is not a U.S. resident, and
- The pay is not borne by a permanent establishment or fixed base that the employer has in the United States.

These exemptions do not apply to directors’ fees for service on the board of directors of a U.S. corporation.

These exemptions generally do not apply to income received as a public entertainer (such as an actor, motion picture, radio, or television artist, musician, or athlete). However, income of athletes or public entertainers from China participating in a cultural exchange program agreed upon by the U.S. and Chinese governments is exempt from U.S. tax.

Commonwealth of Independent States
Income that residents of a C.I.S. member receive for performing personal services in the United States is exempt from U.S. income tax if those residents are in the United States for no more than 183 days during the tax year.

Pay received by an employee who is a member of the regular complement of a ship or aircraft operated in international traffic by a C.I.S. member or a resident of a C.I.S. member is exempt from U.S. tax.

Cyprus
Income that residents of Cyprus receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are present in the United States for less than 183 days in the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available in the United States, they are taxable on the income attributable to the fixed base.

Pay received by residents of Cyprus from services performed as employees (dependent personal services), including services as an officer of a corporation, is exempt from U.S. income tax if:

- The residents are in the United States for less than 183 days during the tax year.
- The pay is paid by or for an employer who is not a U.S. resident, and
- The pay is not borne by a permanent establishment, fixed base, or trade or business that the employer has in the United States.

Pay received by a Cyprus resident for performing personal services as an employee and member of the regular complement of a ship or aircraft operated in international traffic by a resident of Cyprus is exempt from U.S. tax.

These exemptions do not apply to Cyprus resident public entertainers (theater, motion picture, radio, or television artists, musicians, or athletes) who receive gross receipts of more than $500 per day or $5,000 for the tax year, not including reimbursed expenses, from their entertainment activities in the United States.

Directors’ fees received by residents of Cyprus for service on the board of directors of a U.S. corporation are exempt from U.S. income tax to the extent of a reasonable fixed amount payable to all directors for each day of attendance at directors’ meetings held in the United States.

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• The income is paid by, or on behalf of, an employer who is not a U.S. resident.
• The income is not borne by a permanent establishment or a fixed base that the em-
  ployer has in the United States.

These exemptions do not apply to income of residents of the Czech Republic received as pub-
lic entertainers (such as theater, motion picture, radio, or television artists, or musicians) or sportsmen if the gross receipts, including reim-
bursed expenses, are more than $20,000 during the tax year. Regardless of these limits, income of Czech entertainers and sportsmen is exempt from U.S. income tax if their visit to the United States is substantially supported by public funds of the Czech Republic, its political subdivisions, or local authorities, or the visit is made pursuant to a specific arrangement between the United States and the Czech Republic.

These exemptions do not apply to directors’ fees and similar payments received by a resi-
dent of the Czech Republic as a member of the board of directors of a company that is a resident of the United States.

Income from employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. income tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. tax.

Denmark
Income that residents of Denmark receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Denmark receive for services performed in the United States as em-
ployees (dependent personal services) is ex-
empt from U.S. income tax if the residents meet the following requirements.
• They are in the United States for no more than 183 days in any 12-month period begin-
ing or ending in the tax year.
• Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
• Their income is not paid by, or on behalf of, an employer who is not a U.S. resident.
• Their income is not borne by a permanent establishment or a fixed base that the em-
ployer has in the United States.

These exemptions do not apply to directors’ fees and similar payments received by a resi-
dent of Denmark as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television artists, musicians, and ath-
letes) from Denmark who earn more than $20,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Income received by a resident of Denmark for services performed as an employee and member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. income tax.

Egypt
Income that residents of Egypt receive for per-
forming personal services as independent con-
tractors or as self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if they are in the United States for no more than 89 days during the tax year.

Income that residents of Egypt receive for labor or personal services performed in the United States as employees (dependent per-
sonal services), including income for services performed by an officer of a corporation or com-
pany, is exempt from U.S. income tax if the residents meet four requirements.
• They are in the United States for no more than 89 days during the tax year.
• They are employees of a resident of, or a permanent establishment in, Egypt.
• Their income is not borne by a permanent establishment that the employer has in the United States.
• Their income is subject to Egyptian tax.

This exemption does not apply to pay re-
ceived by a resident of Egypt who is an em-
ployee and member of the regular complement of a ship or aircraft operated in international traffic by a resident of the United States.

These exemptions do not apply to Egyptian resident public entertainers (theater, motion pic-
ture, radio, or television artists, musicians, or athletes), who earn income for services as pub-
lic entertainers if the gross amount of the income is more than $400 for each day they are in the United States performing the services.

Estonia
Income that residents of Estonia receive for per-
forming personal services as independent con-
tractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:
• Are in the United States for no more than 183 days in any 12-month period begin-
ing or ending in the tax year, and
• Do not have a fixed base regularly avail-
able to them in the United States for per-
forming the services.

If they have a fixed base available, they are taxed on the income attributable to the fixed base.

Income that residents of Estonia receive for services performed in the United States as em-
ployees (dependent personal services) is ex-
empt from U.S. income tax if the following requirements are met.
• The resident is in the United States for no more than 183 days in any 12-month pe-
riod beginning or ending in the tax year.

Finland
Income that residents of Finland receive for per-
forming personal services as independent con-
tractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Finland receive for labor or personal services performed in the United States as employees (dependent per-
sonal services) is exempt from U.S. income tax if the residents meet three requirements.
• They are in the United States for no more than 183 days during any 12-month pe-
riod.
• Their income is paid by, or on behalf of, an employer who is not a resident of the United States.
• Their income is not borne by a permanent establishment, fixed base, or trade or busi-
ness that the employer has in the United States.

The exemption does not apply to pay received by a resident of Finland who is an employee and member of the regular complement of a ship or aircraft operated in international traffic by a resident of the United States.

These exemptions do not apply to income residents of Finland receive as public entertain-
ers or sportsmen if the gross income, including reimbursed expenses, is more than $20,000 for their personal activities in the United States during the calendar year.
France
Income that residents of France receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of France receive for labor or personal services performed in the United States as employees (dependent personal services) that resident from U.S. income tax if the residents meet three requirements:

• They are in the United States for no more than 183 days in any 12-month period.
• Their income is paid by, or on behalf of, an employer who is not a resident of the United States.
• Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Germany
Income that residents of Germany receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States. Income that residents of Germany receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements:

• They are in the United States for no more than 183 days during the calendar year.
• The income is paid by, or on behalf of, an employer who is not a resident of the United States.
• The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Pay received by a resident of Germany for services performed as an employee and members of German entertainers or athletes is exempt from U.S. tax if they are in the United States as a member of the board of directors of a company resident in the United States. These exemptions do not apply to income residents of Germany receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States if the resident is a member of the regular complement of a ship or aircraft operated by a Hungarian enterprise in international traffic is exempt from U.S. tax.

Iceland
Income that residents of Iceland receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if:

• Are present in the United States for no more than 182 days during the tax year, and
• Do not maintain a fixed base in the United States for a period or periods totaling more than 182 days during the tax year.

This exemption does not apply to residents of Iceland who are public entertainers (theater, motion picture, or television artists, musicians, or athletes) if they are in the United States for more than 90 days during the tax year or their pay for services as public entertainers is more than $100 per day.

Income that residents of Iceland receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the employees meet three requirements:

• They are in the United States for no more than 182 days during the tax year.
• They are employees of a resident of Iceland or of a permanent establishment of a resident of a state other than Iceland if the permanent establishment is located in Iceland.
• Their income is not borne by a permanent establishment that the employer has in the United States.

India
Income that residents of India receive for performing personal services in the United States during the tax year as independent contractors or self-employed individuals (independent personal services) is exempt from U.S. income tax if the residents meet three requirements:

• Are present in the United States for no more than 89 days during the tax year, and
• Do not have a fixed base regularly available to them in the United States.
If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of Indonesia receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.  
• They are present in the United States for more than 119 days during any consecutive 12-month period.  
• The income is paid by, or on behalf of, an employer who is not a resident of the United States.

The income is not borne or reimbursed by a permanent establishment the employer has in the United States.

India

Income that residents of India receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.  
• They are present in the United States for more than 183 days during the tax year.  
• The income is paid by, or on behalf of, an employer who is not a resident of the United States.

The income is not borne or reimbursed by a permanent establishment the employer has in the United States.

The exemption does not apply to pay received by a resident of India for services performed as an employee aboard a ship or aircraft operated in international traffic by a U.S. enterprise. These exemptions do not apply to directors' fees and similar payments received by an Indian resident as a member of the board of directors of a company that is a U.S. resident.

These exemptions do not apply to income residents of India receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if their net income is more than $1,500 during the tax year for their entertainment activities in the United States. Regardless of this limit, the income of Indian entertainers and athletes is exempt from U.S. tax if their visit to the United States is wholly or substantially supported from the public funds of the Indian Government, its political subdivisions, or local authorities.

Indonesia

Income that residents of Indonesia receive for personal services as individual contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

The income is not borne or reimbursed by a permanent establishment the employer has in the United States.

Income received by a resident of India for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.  
• They are present in the United States for more than 119 days during any consecutive 12-month period.  
• The income is paid by, or on behalf of, an employer who is not a resident of the United States.

The income is not borne or reimbursed by a permanent establishment the employer has in the United States.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of Indonesia receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.  
• They are present in the United States for more than 183 days during the tax year.

The income is paid by, or on behalf of, an employer who is not a resident of the United States.
aircraft operated by an Italian enterprise in international traffic is exempt from U.S. tax.

These exemptions do not apply to directors' fees and similar payments received by an Italian
resident as a member of the board of directors of a company that is a U.S. resident.

These exemptions do not apply to income
residents of Italy receive as independent
entertainers (such as actor, motion picture, radio, or television artists, musicians, or athletes) if they are present in the United States for more than 90
days during the tax year or their gross receipts,
including reimbursed expenses, are more than $12,000 during the tax year for their entertain-
ment activities in the United States.

Jamaica
Income that residents of Jamaica receive for the performance of personal services as indepen-
dent contractors or self-employed individuals (independent personal services) in the United
States during the tax year is exempt from U.S. income tax if the residents:

• Are in the United States for no more than 89 days during the tax year,
• Do not have a fixed base regularly available

to them in the United States for per-
forming their services, and
• Earn net income for those services that is not more than $5,000 during the tax year if the
income is from a U.S. contractor.

If they have a fixed base available in the United
States, they are taxed only on the income that is attributable to the fixed base. There is no dollar
limit for condition (3) if the contractor is from a
country other than the United States.

Income that residents of Jamaica receive for
personal services performed in the United States as employees (dependent personal serv-
ices) is exempt from U.S. income tax if the re-
sidents meet four requirements:

• They are in the United States for no more than 183 days during the tax year.
• Their income is paid by or on behalf of an employer who is not a resident of the United States.
• Their income is not borne by a permanent
establishment in the United States.
• Their net income received for the services
is not more than $5,000 during the tax year.

Pay received from employment as a member of
the regular complement of a ship or an aircraft
operating in international traffic by a Jamaican
enterprise is exempt from U.S. tax. If the ship or
aircraft is operated by a U.S. enterprise, the pay
is subject to U.S. tax.

These exemptions do not apply to income
that residents of Jamaica receive for performing services in the United States as entertainers,
such as theater, motion picture, radio, or televis-
ion artists, musicians, or athletes, if the gross
receipts (excluding reimbursements for ex-
penses) from the services are more than $400 a
day or $5,000 for the tax year.

Directors’ fees received by residents of Ja-
maica for services performed in the United
States as members of boards of directors of U.S.
corporations are exempt from U.S. tax if the fees
(excluding reimbursed expenses) are not more
than $400 per day for each day the directors are
present in the United States to perform the serv-
ices.

Japan
Income that residents of Japan receive for per-
sonal services as independent contractors or
self-employed individuals is subject to the provi-
sions of Article 7 (business profits) of the treaty.
Under that provision, business profits are ex-
empt from U.S. income tax unless they have a
permanent establishment in the United States.
If they have a permanent establishment available
in the United States, they are taxed on the in-
come attributable to the permanent establish-
ment.

Income that residents of Japan receive for
services performed in the United States as em-
ployees (dependent personal services) is ex-
empt from U.S. income tax if the residents meet
the following requirements:

• They have a fixed base available in the
United States as employees (dependent per-
sonal services) in the United States during the tax year.
• They are in the United States for no more than 183 days in any 12-month period be-
ginning or ending in the tax year.
• Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
• Their income is not borne by a permanent
establishment that the employer has in the
United States.

The exemption does not apply to directors’
fees and similar payments received by a resi-
dent of Japan for services performed as a mem-
er of the board of directors of a company that is
a resident of the United States.

The exemption does not apply to a resident
of Japan who performs services as an employee
aboard a ship or an aircraft operated in interna-
tional traffic by a U.S. resident.

These exemptions do not apply to public
entertainers (such as theater, motion picture,
radio, or television artists, musicians, or ath-
etes) from Japan who earn more than $10,000
in gross receipts, including reimbursed ex-
penses, from their entertainment activities in
the United States during the tax year.

Kazakhstan
Income that residents of Kazakhstan receive for
performing personal services as independent
contractors or self-employed individuals (inde-
pendent personal services) in the United States
is exempt from U.S. income tax if:

• The residents are in the United States for
more than 183 days in any consecutive 12-month period, and
• The income is not attributable to a fixed
base in the United States which is regu-
larly available to the residents.

If the residents have a fixed base available, they
are taxed only on the income attributable to the
fixed base.

Income that residents of Kazakhstan receive
for employment in the United States (dependent
personal services) is exempt from U.S. income
tax if the following three requirements are met.

• The resident is in the United States for no
more than 183 days in any 12-month pe-
riod.
• The income is paid by, or on behalf of, an
employer who is not a resident of the
United States.
• The income is not borne by a permanent
establishment or a fixed base that the em-
ployer has in the United States.

Income derived by a resident of Kazakhstan
from employment as a member of the regular
complement of a ship or aircraft operated in
international traffic is exempt from U.S. tax.

These exemptions do not apply to directors’
fees and similar payments received by a resi-
dent of Kazakhstan as a member of the board of
directors or similar body of a company that is a
U.S. resident.

Korea, Republic of
Income that residents of the Republic of Korea
receive for performing personal services as in-
dependent contractors or self-employed individ-
uals (independent personal services) in the United
States during the tax year is exempt from U.S. tax if the residents:

• Are in the United States for no more than
182 days during the tax year,
• Earn income for those services that is not
more than $3,000 during the tax year,
• Do not maintain a fixed base in the United
States for more than 182 days during the
tax year.

If they maintain a fixed base in the United States
for more than 182 days, they are taxed on the
income attributable to the fixed base.

Income that residents of Korea receive for
labor or personal services performed in the
United States as employees (dependent per-
sonal services), including pay for services per-
formed as an officer of a corporation, is exempt
from U.S. tax if the residents meet four require-
ments:

• They are in the United States for no more
than 182 days during the tax year.
• They are employees of a resident of Korea
or of a permanent establishment main-
tained in Korea.
• Their compensation is not borne by a per-
manent establishment that the employer
has in the United States.
• Their income for those services is not
more than $3,000.

Pay received by employees who are mem-
bers of the regular complement of a ship or
aircraft operated by a resident of Korea in inter-
national traffic is exempt.
Lithuania
Income that residents of Lithuania receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:
- Are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Lithuania receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.
- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

The exemptions do not apply to director's fees and similar payments received by a resident of Lithuania as a member of the board of directors or similar body of a company that is a U.S. resident.

The exemptions do not apply to income residents of Lithuania receive for entertainment activities in the United States during the tax year. Regardless of these limits, income of Lithuanian entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of Lithuania, its political subdivisions, or local authorities.

Luxembourg
Income that residents of Luxembourg receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available, they are taxed on the income attributable to the fixed base.

The exemptions do not apply to director's fees and similar payments received by a resident of Luxembourg who earn more than $10,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Mexico
Income that residents of Mexico receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:
- Are in the United States for no more than 183 days in a 12-month period, and
- Do not have a fixed base that they regularly use for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

The exemptions do not apply to income residents of Mexico receive for entertainment activities in the United States relating to the entertainer or athlete's reputation, such as endorsements of commercial products. Regardless of these limits, the income of Mexican entertainers and athletes is exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Mexico, its political subdivisions, or local authorities.

Morocco
Income that residents of Morocco receive for performing personal services as independent individuals (such as theater, motion picture, radio, or television artists, or musicians) or athletes in the United States is exempt from U.S. income tax if the following requirements are met.
- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year, and
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

The exemptions do not apply to income residents of Morocco receive for entertainment activities in the United States during the tax year.
The income is not borne by a permanent establishment or fixed base the employer has in the United States.

Income received by a Netherlands resident for employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to directors’ fees and other similar payments received by a resident of the Netherlands for services performed outside the Netherlands as a member of the board of directors of a company resident in the United States.

New Zealand

Income that residents of New Zealand receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States in any tax year is exempt from U.S. income tax if the residents:
- Are present in the United States for no more than 183 days during any consecutive 12-month period, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of New Zealand receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet these requirements.
- They are present in the United States for no more than 183 days in any consecutive 12-month period.
- Their income is paid by or on behalf of an employer that is not a resident of the United States.
- Their income is not borne by a permanent establishment or fixed base of the employer in the United States.

Pay received by a New Zealand resident as an employee and member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

Norway

Income that residents of Norway receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:
- Are present in the United States for no more than 182 days during the tax year, and
- Do not maintain a fixed base in the United States for more than 182 days during the tax year.

If they do not meet requirement (2), they are taxed only on the income attributable to the fixed base.

This exemption does not apply to residents of Norway who are public entertainers (theater, motion picture, radio, television artists, or musicians) or athletes if they are in the United States for more than 90 days during the tax year or their pay for services as public entertainers is more than $10,000 during the tax year.

Income that residents of Norway receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.
- They are in the United States less than 183 days during the tax year.
- They are employees of a resident of Norway or of a permanent establishment of a resident of a state other than Norway if the permanent establishment is situated in Norway.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to a resident of Norway who performs services as an employee abroad a ship or aircraft operated by a United States resident in international traffic or in fishing on the high seas if the resident of Norway is a member of the regular complement of the ship or aircraft.

Netherlands

Income that residents of the Netherlands receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the income is not attributable to a fixed base in the United States that is regularly available for performing the services.

Income that residents of the Netherlands receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following three requirements are met:
- The resident is in the United States for no more than 183 days during the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.

Philippines

Income that residents of the Philippines receive for performing personal services as independent contractors or as self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:
- Are in the United States for no more than 89 days during the tax year,
• Earn gross income for those services that is not more than $10,000 for the tax year if the income is from U.S. contractors, and
• Do not have a fixed base regularly available to them in the United States for performing their services.

If they have a fixed base available in the United States, they are taxed only on the income attributable to the fixed base, and there is no dollar condition for this exemption. There is no dollar limit on the income attributable to the fixed base. There is no dollar limit on the income attributable to the fixed base.

Income that residents of Portugal receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.

• They are in the United States for no more than 90 days during the tax year.
• They are employees of a resident of the Philippines or of a permanent establishment maintained in the Philippines.
• Their income is not borne by a permanent establishment that the employer has in the United States.

Pay received by an employee of a resident of the Philippines for personal services performed as a member of the regular complement of a ship or an aircraft operated in international traffic by a resident of the Philippines is exempt from U.S. tax. These exemptions do not apply to income received by a resident of the Philippines for personal services performed as independent personal services in the United States in the tax year. Regardless of these limits, income received by a resident of the Philippines for personal services performed in the United States is exempt from U.S. income tax if the following three requirements are met.

• The resident is in the United States for no more than 182 days in any 12-month period, and
• Do not have a fixed base regularly available to them in the United States for performing their services.

Income that residents of Portugal receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

• Are in the United States for no more than 182 days in any 12-month period, and
• Do not have a fixed base regularly available to them in the United States for performing the activities.

If they have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Portugal receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following three requirements are met.

• The resident is in the United States for no more than 183 days in any 12-month period, and
• The income is paid by, or on behalf of, an employer who is not a U.S. resident.
• The income is not borne by a permanent establishment or fixed base that the employer has in the United States.

Pay received by employees who are members of the regular complement of a ship or aircraft operated by a resident of Poland in international traffic is exempt from U.S. tax.

Income that residents of Portugal receive for labor or personal services performed as independent personal services in the United States is exempt from U.S. income tax if the residents:

• Are in the United States for no more than 182 days during the tax year.
• They are employees of a resident of the Philippines or of a permanent establishment maintained in the United States.
• Their income is not borne by a permanent establishment that the employer has in the United States.

Income that residents of Portugal receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the following three requirements are met.

• The resident is in the United States for no more than 90 days during the tax year.
• The income is paid by, or on behalf of, an employer who is not a U.S. resident.
• The income is not borne by a permanent establishment or fixed base that the employer has in the United States.

Income that residents of Portugal receive for performing personal services in the United States as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the following three requirements are met.

• The resident is in the United States for no more than 90 days during the tax year.
• The income is paid by, or on behalf of, an employer who is not a U.S. resident.
• The income is not borne by a permanent establishment or fixed base that the employer has in the United States.

Portugal

Income that residents of Portugal receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

• Are in the United States for no more than 182 days in any 12-month period, and
• Do not have a fixed base regularly available to them in the United States for performing the activities.

If they have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Portugal receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following three requirements are met.

• The resident is in the United States for no more than 183 days in any 12-month period, and
• The income is paid by, or on behalf of, an employer who is not a U.S. resident.
• The income is not borne by a permanent establishment or fixed base that the employer has in the United States.

Pay received by employees who are members of the regular complement of a ship or aircraft operated by a resident of Romania in international traffic is exempt from U.S. tax.

Income that residents of Poland receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet three requirements.

• They are in the United States for no more than 182 days during the tax year.
• They are employees of a resident of Poland or of a permanent establishment maintained in the Philippines.
• Their income is not borne by a permanent establishment that the employer has in the United States.

Poland

Income that residents of Poland receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

• Are present in the United States for no more than 182 days during the tax year.
• Do not maintain a permanent establishment in the United States with which the income is effectively connected.

Income that residents of Romania receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the residents:

• Are present in the United States for no more than 183 days during the tax year.
• Do not maintain a permanent establishment in the United States with which the income is effectively connected.
Income from employment as a member of the regular complement of a ship or aircraft operated by a Slovak enterprise in international traffic is exempt from U.S. income tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. income tax.

**Slovak Republic**

Income that residents of the Slovak Republic receive for services performed in the United States as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the following requirements are met:

- They are in the United States for no more than 183 days in any 12-month period.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that is not a U.S. resident.
- If the resident is in the United States for more than 183 days in any 12-month period, the income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that is not a U.S. resident.

Income that residents of the Slovak Republic receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met:

- They are in the United States for no more than 183 days in any 12-month period.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income from technical services directly connected with the application of a right or property provided as part of a contract granting the use of the right or property.

**South Africa**

Income that residents of South Africa receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if:

- They are in the United States no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income that residents of South Africa receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States no more than 183 days in any 12-month period beginning or ending in the tax year.
- Do not have a fixed base available to them in the United States for performing the services.
- Do not have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

**Spain**

Income that residents of Spain receive as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income that residents of Spain receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if:

- They are in the United States no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or fixed base the employer has in the United States.
- The income is not borne by a permanent establishment or a fixed base that is not a U.S. resident.

Income from employment as a member of the board of directors of a company that is a resident in the United States.

Income from employment as a member of the regular complement of a ship or aircraft operated by a Slovak enterprise in international traffic is exempt from U.S. income tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. income tax.
These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes from Spain who earn more than $10,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year. Regardless of these limits, Spanish entertainers and athletes are exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Spain, a political subdivision, or local authority.

**Sweden**

Income that residents of Sweden receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:  
- Are in the United States for no more than 183 days in any 12-month period, or  
- Do not have a fixed base regularly available to them in the United States for the purpose of performing the services.  
If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Sweden receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the employer has in the United States:  
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident,  
- Their income is not borne by a permanent establishment in the United States.

Income received from employment as a member of the regular complement of a ship or aircraft operated in international traffic by a Sri Lanka enterprise is exempt from U.S. tax. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

**Switzerland**

Income that residents of Switzerland receive for personal services as independent contractors or self-employed individuals (independent personal services) that they perform during the tax year in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Switzerland receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements:  
- They are in the United States for no more than 183 days in any 12-month period.  
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.  
- Their income is not borne by a permanent establishment in the United States.

Income received by a resident of Switzerland for employment as a member of the regular complement of a ship or aircraft operated in international traffic by a Sri Lanka enterprise is exempt from U.S. tax. If the resident is in the United States for no more than 89 days during the tax year, and  
- Do not have a fixed base regularly available to them in the United States for performing their services.  
If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

This exemption does not apply if a resident of Switzerland earns more than $10,000 for independent personal services and that income is paid by a U.S. resident or borne by a permanent establishment or fixed base in the United States.

Income that residents of Switzerland receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met:  
- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.  
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.  
- The income is not borne by a permanent establishment in the United States.

These exemptions do not apply to directors’ fees and similar payments received by a resident of Switzerland as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television artists, entertainers, musicians, and athletes) from Switzerland who earn more than $10,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Income received by a resident of Switzerland for services performed as an employee and member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. income tax.
The exemption does not apply to pay received by employees who are members of the regular complement of a ship or aircraft operated in international traffic by a U.S. enterprise.

Trinidad and Tobago
Income (including reimbursed travel expenses) that residents of Trinidad and Tobago receive during the tax year for personal services performed in the United States is exempt from U.S. income tax if the residents are in the United States for no more than 183 days during the tax year and either:
- They are in the United States for no more than 183 days during the tax year;
- They do not have a fixed base regularly available in the United States for performing the services, and
- The gross income for the tax year from U.S. residents for services performed in the United States is no more than $7,500.

If they do not meet condition (2), they are taxed on the income that is attributable to the fixed base.

Income that residents of Trinidad and Tobago receive for personal services performed in the United States is exempt from U.S. income tax if:
- They are in the United States for no more than 183 days during the tax year;
- Their income is paid by, or on behalf of, an employer who is not a resident of the United States;
- Their income is not borne by a permanent establishment or a fixed base the employer has in the United States.

The residents are employees of a resident of a country other than the United States or are employees of a permanent establishment of a U.S. resident outside the United States and the income is not deducted in figuring the profits of a permanent establishment in the United States, or
- The income is not more than $3,000 (excluding reimbursed travel expenses).

These exemptions do not apply to the professional earnings of public entertainers such as actors, musicians, and professional athletes or to any person providing their services if the pay is more than $100 per day (excluding reimbursed travel expenses).

Pay received by members of the regular complement of a ship or aircraft operated in international traffic by a resident of Trinidad and Tobago is exempt from U.S. tax.

Tunisia
Income that residents of Tunisia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States are exempt from U.S. income tax if:
- They are in the United States for no more than 183 days during the tax year;
- They do not have a fixed base regularly available in the United States for performing the services, and
- The gross income for the tax year from U.S. residents for services performed in the United States is no more than $7,500.

If they do not meet condition (2), they are taxed on the income that is attributable to the fixed base.

Income that residents of Tunisia receive for personal services performed in the United States (independent personal services) is exempt from U.S. income tax if:
- They are in the United States for no more than 183 days in any 12-month period, and
- They do not have a fixed base regularly available to them in the United States for performing the services.

These exemptions do not apply to income received by a resident of Tunisia as a member of the regular complement of a ship or aircraft operated in international traffic by a U.S. enterprise. However, if the enterprise is created under the laws of the United States (or a U.S. state), the pay is subject to U.S. tax.

The deductions in figuring the profits of a permanent establishment in the United States, or
- The income is not more than $3,000 (excluding reimbursed travel expenses).

These exemptions do not apply to the professional earnings of public entertainers such as actors, musicians, and professional athletes or to any person providing their services if the pay is more than $100 per day (excluding reimbursed travel expenses).

Pay received by members of the regular complement of a ship or aircraft operated in international traffic by a resident of Tunisia is exempt from U.S. tax.

Ukraine
Income that residents of Ukraine receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the income is not attributable to a fixed base in the United States or is regularly available for performing the services.

Income that residents of Ukraine receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following three requirements are met.
- They are in the United States for no more than 183 days during the tax year;
- The income is paid by, or on behalf of, an employer who is not a resident of the United States;
- The income is not borne by a permanent establishment or organization in the United States.

These exemptions do not apply to directors’ fees and similar payments received by a resident of Ukraine for services performed outside of Ukraine as a member of the board of directors of a company that is a resident of the United States.

The residents are employees of a resident of a country other than the United States or are employees of a permanent establishment of a U.S. resident outside the United States and the income is not deducted in figuring the profits of a permanent establishment in the United States, or
- The income is not more than $3,000 (excluding reimbursed travel expenses).

Income derived by a resident of Ukraine from employment as a member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. tax.

The residents are employees of a resident of a country other than the United States or are employees of a permanent establishment of a U.S. resident outside the United States and the income is not deducted in figuring the profits of a permanent establishment in the United States, or
- The income is not more than $3,000 (excluding reimbursed travel expenses).

These exemptions do not apply to the professional earnings of public entertainers such as actors, musicians, and professional athletes or to any person providing their services if the pay is more than $100 per day (excluding reimbursed travel expenses).

Pay received by members of the regular complement of a ship or aircraft operated in international traffic by a resident of Ukraine is exempt from U.S. tax.

United Kingdom
Income that residents of the United Kingdom receive for personal services as independent contractors or self-employed individuals are subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless they have a permanent establishment in the United States. If they have a permanent establishment available in the United States, they are taxed on the income attributable to the permanent establishment.

Income that residents of the United Kingdom receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.
• They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
• Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
• Their income is not borne by a permanent establishment that the employer has in the United States.

These exemptions do not apply to directors’ fees and similar payments received by a resident of the United Kingdom for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television artists, musicians, or athletes) from the United Kingdom who earn more than $20,000 in gross receipts, including reimbursed expenses, from their entertainment activities in the United States during the tax year.

Income received by a resident of the United Kingdom for services performed as an employee and member of the regular complement of a ship or aircraft operated in international traffic is exempt from U.S. income tax.

Venezuela

Income that residents of Venezuela receive for personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available, they are taxed on the income attributable to the fixed base.

Income that residents of Venezuela receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements:

• They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
• Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
• The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors’ fees and similar payments received by a resident of Venezuela for services performed in the United States as a member of the board of directors of a company resident in the United States.

Pay received by a resident of Venezuela for services performed as an employee of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

These exemptions do not apply to income residents of Venezuela receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or sportspersons from their gross income, including reimbursed expenses, is more than $6,000 for their personal activities in the United States during the tax year.

Regardless of these limits, income of Venezuelan entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of Venezuela, its political subdivisions, or local authorities.

Professors, Teachers, and Researchers

Pay of professors and teachers who are residents of the following countries is generally exempt from U.S. income tax for 2 or 3 years if they temporarily visit the United States to teach or do research. The exemption applies to pay earned by the visiting professor or teacher during the applicable period. For most of the following countries, the applicable period begins on the date of arrival in the United States for the purpose of teaching or engaging in research. Furthermore, for most of the following countries, the exemption applies even if the stay in the United States extends beyond the applicable period.

The exemption generally applies to pay received during a second teaching assignment if both are completed within the specified time, even if the second assignment was not arranged until after arrival in the United States on the first assignment. For each of the countries listed, the conditions are stated under which the pay of a professor or teacher from that country is exempt from U.S. income tax.

If you do not meet the requirements for exemption as a teacher or if you are a resident of a treaty country that does not have a special provision for teachers, you may qualify under a personal services income provision discussed earlier.

Bangladesh

An individual is exempt from U.S. income tax on income from teaching or research for not more than 2 years from the date of arrival for such purposes if he or she:

• Is a resident of Bangladesh immediately before visiting the United States, and
• Is in the United States to teach or engage in research at a university, college, or other recognized educational institution.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

China, People’s Republic of

An individual who is a resident of the People’s Republic of China and who is temporarily in the United States primarily to teach, lecture, or conduct research at a university or other accredited educational institution or scientific research institution is exempt from U.S. income tax on income for the teaching, lecturing, or research for a total of not more than 3 years.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Commonwealth of Independent States (C.I.S.)

An individual who is a resident of a C.I.S. member on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government or an educational or scientific research institution in the United States primarily to teach, engage in research, or participate in scientific, technical, or professional conferences is exempt from U.S. income tax on income for teaching, research, or participation in these conferences for a maximum period of 2 years.

This exemption does not apply to income from research carried on mainly for the benefit of a private person, including a commercial enterprise of the United States or a foreign trade organization of a C.I.S. member.

The exemption does, however, apply if the research is conducted through an intergovernmental agreement on cooperation.

This exemption also applies to journalists and correspondents who are temporarily in the United States for periods not longer than 2 years and who receive their compensation from abroad. It is not necessary that the journalists or correspondents be invited by the U.S. Government or other appropriate institution, nor does it matter that they are employed by a private person, including commercial enterprises and foreign trade organizations.

Czech Republic

An individual is exempt from U.S. income tax on income for teaching or research for up to 2 years if he or she:

• Is a resident of the Czech Republic immediately before visiting the United States, and
• Is in the United States primarily to teach or conduct research at a university, college, school, or other accredited educational or research institution.

A Czech resident is entitled to these benefits only once. However, the exemption does not apply if:

• The resident claimed during the immediate preceding period the benefits described later under Students and Apprentices, or
Egypt
An individual who is a resident of Egypt on the
date of arrival in the United States and who is
temporarily in the United States primarily to
teach or engage in research, or both, at a univer-
sity or other recognized educational institution,
except from U.S. income tax on income from
the teaching or research for a maximum of 2
years from the date of arrival in the United
States. The individual must have been invited to
the United States for a period not expected to be
longer than 2 years by the U.S. Government or a
state or local government, or by a university or
other recognized educational institution in the
United States.

This exemption does not apply to income from
research carried on mainly for the private benefit
of any person rather than in the public interest.

France
An individual who is a resident of France on the
date of arrival in the United States and who is
temporarily in the United States at the invitation
of the U.S. Government, a university, or other
recognized educational or research institution
in the United States primarily to teach or engage
in research, or both, at a university or other educa-
tional or research institution is exempt from U.S.
income tax on income from teaching or research
for a maximum of 2 years from the date of arrival
in the United States.

An individual may claim this benefit only once.
Any income included in this benefit described
earlier under Students and Apprentices can be
claimed for no more than 5 years.

This exemption does not apply to income from
research carried on mainly for the private benefit
of any person rather than in the public interest.

Germany
A professor or teacher who is a resident of
Germany and who is temporarily in the United
States for up to 2 years on pay from this teaching
or research in the United States, and who is
exempt from U.S. income tax on income for the
the teaching or research for a maximum of 2
years from the date of arrival in the United
States.

This exemption does not apply to income from
research carried on mainly for the private benefit
of any person rather than in the public interest.

India
An individual is exempt from U.S. tax on income
received for teaching or research if he or she:

• Is a resident of India immediately before
  visiting the United States,

• Is in the United States to teach or engage in
  research, or both, at a university or other
  recognized educational institution in the
  United States for a period not longer than
  2 years.

If the individual's visit to the United States
exceeds 2 years, the exemption is lost for the
entire visit.

This exemption does not apply to income from
research carried on mainly for the private benefit
of any person rather than in the public interest.

Indonesia
An individual is exempt from U.S. tax on income
for teaching or research for a maximum of 2
years from the date of arrival in the United
States if he or she:

• Is a resident of Indonesia immediately
  before visiting the United States, and

• Is in the United States at the invitation of a
  university, school, or other recognized edu-
  cational institution to teach or engage in
  research, or both, at that educational insti-
tution.

A resident of Indonesia is entitled to this ex-
emption only once. But this exemption does not
apply to income from research carried on mainly
for the private benefit of any person.

Israel
An individual who is a resident of Israel on the
date of arrival in the United States and who is
temporarily in the United States primarily to
 teach or engage in research, or both, at a univer-
sity or other recognized educational institution is
exempt from U.S. income tax on income from
the teaching or research or for a maximum of 2
years from the date of arrival in the United
States. The individual must have been invited to
the United States for a period not expected to be
longer than 2 years by the U.S. Government or a
state or local government, or by a university or
other recognized educational institution in the
United States.

This exemption does not apply to income from
research carried on mainly for the private benefit
of any person rather than in the public interest.

Iceland
An individual who is a resident of Iceland on the
date of arrival in the United States and who is
temporarily in the United States at the invitation
of the U.S. Government, a university, or other
recognized educational institution in the United
States primarily to teach or engage in research,
or both, at a university or other educational insti-
tution is exempt from U.S. income tax on income
for the teaching or research for a maximum of 2
years from the date of arrival in the United
States.

This exemption does not apply to income from
research carried on mainly for the private benefit
of any person rather than in the public interest.

Italy
A professor or teacher who is a resident of Italy
on the date of arrival in the United States and
who temporarily visits the United States to teach
or conduct research at a university, college,
school, or other educational institution, or at a
medical facility primarily funded from govern-
ment sources, is exempt from U.S. income tax
for up to 2 years on pay from this teaching or
research.

This exemption does not apply to income from
research carried on mainly for the private benefit
of any person rather than in the public interest.

Jamaica
An individual who is a resident of Jamaica on the
date of arrival in the United States and who
temporarily visits the United States to teach or
engage in research at a university, college, or
other recognized educational institution is ex-
empt from U.S. income tax on the income re-
ceived for the teaching or research for not more
than 2 years from the date of arrival in the United
States. A resident of Jamaica is entitled to this
exemption only once.

This exemption does not apply to income from
research carried on mainly for the private benefit
of any person rather than in the public interest.
Japan

Note: See the effective dates of the new treaty under Reminders at the beginning of this publication. An individual entitled to the teacher and researcher benefits under the former treaty may continue to claim these benefits for as long as the individual would have been entitled to those benefits under the treaty.

New treaty. An individual who is a resident of Japan and who is temporarily in the United States primarily to teach or engage in research at a university, college, or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Former treaty. An individual who is a resident of Japan on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other accredited educational institution located in the United States primarily to teach or engage in research, or both, at a university or other educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Korea, Republic of

An individual who is a resident of Korea on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Luxembourg

A resident of Luxembourg who is temporarily in the United States at the invitation of a U.S. university, college, school, or other recognized educational institution only to teach or engage in research, or both, at that educational institution is exempt from U.S. income tax on income for the teaching or research for not more than 2 years from the date of arrival in the United States.

If the individual’s visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of Luxembourg and the United States agree otherwise.

This exemption does not apply to pay for research carried on for the benefit of any person other than the educational institution that extended the invitation.

Netherlands

An individual is exempt from U.S. income tax on income received for teaching or research for a maximum of 2 years from the date of arrival if he or she:

- Is a resident of the Netherlands immediately before visiting the United States, and
- Is in the United States to teach or engage in research at a university, college, or other recognized educational institution for not more than 2 years.

If the individual’s visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of the Netherlands and the United States agree otherwise.

The exemption does not apply to income from research carried on primarily for the private benefit of any person rather than in the public interest. Nor does the exemption apply if the resident claimed during the immediate preceding period the benefits described later under Students and Apprentices.

Norway

An individual who is a resident of Norway on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

This exemption does not apply to income from research carried on mainly for the private benefit of any person other than in the public interest.

Pakistan

A professor or teacher who is a resident of Pakistan and who temporarily visits the United States to teach at a university, college, school, or other educational institution for not longer than 2 years is exempt from U.S. income tax on income received for teaching for that period.

Philippines

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for not more than 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Poland

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Portugal

An individual who is a resident of Portugal on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other accredited educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

This exemption does not apply to income from research carried on mainly for the private benefit of any person other than in the public interest.

Romania

An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.
Slovak Republic
An individual is exempt from U.S. income tax on income for teaching or research for up to 2 years if he or she:
- is a resident of the Slovak Republic immediately before visiting the United States, and
- is in the United States primarily to teach or conduct research at a university, college, school, or other accredited educational or research institution.

A Slovak resident is entitled to these benefits only once. However, the exemption does not apply if:
- The resident claimed during the immediately preceding period the benefits described later under Students and Apprentices, or
- The income is from research undertaken primarily for the private benefit of a specific person or persons.

Turkey
An individual who was a resident of Turkey immediately before visiting the United States who is in the United States for a maximum of 2 years from the date of arrival in the United States. This exemption does not apply if, during the 2-year period, the individual earned income from research or teaching.

United Kingdom
A professor or teacher who is a resident of the United Kingdom on the date of arrival in the United States and who is in the United States for not longer than 2 years primarily to teach or engage in research at a recognized educational institution or full-time training for the purpose of full-time education in a recognized educational institution.

Slovenia
An individual who is a resident of Slovenia on the date of arrival in the United States and who temporarily visits the United States to teach or engage in research at a recognized educational or research institution.

A resident of Australia or an individual who was a resident of Australia immediately before visiting the United States who is temporarily present in the United States for teaching or research.

Thailand
An individual who is a resident of Thailand on the date of arrival in the United States and who is in the United States for not longer than 2 years primarily to teach or engage in research at a university, college, school, or other recognized educational institution.

A resident of Austria immediately before visiting the United States who is temporarily present in the United States for teaching or research.

Venezuela
An individual who is a resident of Venezuela on the date of arrival in the United States and who temporarily visits the United States to study or acquire technical experience.

Slovenia
An individual who is a resident of the Slovak Republic on the date of arrival in the United States and who is temporarily present in the United States for teaching or research.

For each country listed there is a statement of the conditions under which the exemption applies to students and apprentices from that country.

Austria
A resident of Austria who is a student, apprentice, or business trainee who is temporarily present in Austria immediately before visiting the United States for the purpose of full-time education.

Bangladesh
An individual who is a resident of Bangladesh immediately before visiting the United States and who is temporarily present in the United States for teaching or research.

Turkey
An individual who is a resident of Turkey immediately before visiting the United States who is temporarily present in the United States for the purpose of full-time education.

United Kingdom
A professor or teacher who is a resident of the United Kingdom on the date of arrival in the United States and who is in the United States for not longer than 2 years primarily to teach or engage in research at a recognized educational institution.

Thailand
An individual who is a resident of Thailand on the date of arrival in the United States and who is in the United States for not longer than 2 years primarily to teach or engage in research at a university, college, school, or other recognized educational institution.

Venezuela
An individual who is a resident of Venezuela on the date of arrival in the United States and who temporarily visits the United States to study or acquire technical experience.

Students and Apprentices
Residents of the following countries who are in the United States to study or acquire technical experience are exempt from U.S. income tax, under certain conditions, on amounts received from abroad for their maintenance and studies.

For an individual described in (2), the exemption from tax applies for not more than 2 years from the date the individual first arrived in the United States.
Barbados
A student or business apprentice who is a resident of Barbados on the date of arrival in the United States and is here for full-time education or training is exempt from U.S. income tax on payments received from outside the United States for the individual’s maintenance, education, or training.

Nevertheless, an individual who qualifies for this exemption may instead choose to be treated as a resident alien of the United States for all U.S. income tax purposes. Once made, this choice applies for the entire period that the individual remains qualified for exemption and may not be revoked without the permission of the U.S. competent authority.

Belgium
An individual who is a resident of Belgium on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional, governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $2,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Belgium on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Belgium is exempt from U.S. income tax for a period of 12 consecutive months on up to $5,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Belgium or other than a person related to that resident, or
- Study at an educational institution.

An individual who is a resident of Belgium on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of $10,000.

Canada
A full-time student, trainee, or business apprentice who is or was a Canadian resident immediately before visiting the United States is exempt from U.S. income tax on amounts received from sources outside the United States for maintenance, education, or training.

Also see Publication 597, Information on the United States–Canada Income Tax Treaty.

China, People’s Republic of
A student, business apprentice, or trainee who is a resident of the People’s Republic of China on the date of arrival in the United States and who is present in the United States solely to obtain training, education, or special technical experience is exempt from U.S. income tax on the following amounts.

- Payments received from abroad for maintenance, education, study, research, or training.
- Grants or awards from a government, scientific, educational, or other tax-exempt organization.
- Income from personal services performed in the United States of up to $5,000 for each tax year.

An individual is entitled to this exemption only for the time reasonably necessary to complete the education or training.

Commonwealth of Independent States (C.I.S.)
An individual who is a resident of a C.I.S. member and who is temporarily in the United States primarily to study at an educational or scientific research institution or to obtain training for qualification in a profession or specialty is exempt from U.S. income tax on amounts received as stipends, scholarships, or other substitute allowances necessary to provide ordinary living expenses. An individual is entitled to the benefit of this exemption for a maximum of 5 years and for less than $10,000 in each tax year.

An individual who is a resident of a C.I.S. member and who is temporarily in the United States primarily to acquire technical, professional, commercial experience or perform technical services and who is an employee of, or under contract with, a resident of a C.I.S. member is exempt from U.S. income tax on the amounts received from that resident. Also exempt is an amount received from U.S. sources of $10,000, that is necessary for the individual to provide for ordinary living expenses. The exemption contained in this paragraph is limited to 1 year.

An individual who is a resident of a C.I.S. member and who is temporarily present in the United States under an exchange program provided for by an agreement between governments on cooperation in various fields of science and technology is exempt from U.S. income tax on all income received in connection with the exchange program for a period not longer than 1 year.

Czech Republic
An individual who is a resident of the Czech Republic at the beginning of his or her visit to the United States and who is temporarily present in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to the exemption, the individual must be in the United States for the primary purpose of:

- Studying at a university or other accredited educational institution in the United States.
- Obtaining training required to qualify him or her to practice a profession or professional specialty.
- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.

If the individual meets any of these requirements, the following amounts are exempt from U.S. tax.

- The payments from abroad, other than compensation for personal services, for the purpose of maintenance, education, study, research, or training.
• The grant, allowance, or award.
• The income from personal services performed in the United States of up to $5,000 for the tax year.

An individual who is a Czech resident at the beginning of the visit to the United States and who is temporarily present in the United States as an employee of, or under contract with, a Czech resident is exempt from U.S. income tax for a period of 12 consecutive months on up to $8,000 received for personal services if the individual is in the United States primarily to:

• Acquire technical, professional, or business experience from a person other than the Czech resident, or
• Study at a university or other accredited educational institution in the United States.

An individual who is a Czech resident at the time he or she becomes temporarily present in the United States and who is temporarily present in the United States for a period not longer than 1 year as a participant in a program sponsored by the U.S. Government for the primary purpose of training, research, or study is exempt from U.S. income tax on up to $10,000 of income from personal services for that training, research, or study. These exemptions do not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

Denmark
A student, apprentice, or business trainee who is a resident of Denmark immediately before visiting the United States is temporarily present in the United States for the purpose of full-time education at an accredited educational institution, or full-time training, is exempt from U.S. income tax on amounts received from sources outside the United States for the individual’s maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of this exemption for a maximum period of 3 years. The exemption does not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

Egypt
An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States primarily to:

• Study at an educational institution.
• Acquire technical, professional, or business experience from a person other than any additional period of time needed to complete as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Egypt is exempt from U.S. income tax for a period of 12 consecutive months on up to $7,500 received for personal services if the individual is in the United States primarily to:

• Acquire technical, professional, or business experience from a person other than that resident of Egypt or other than a person related to that resident, or
• Study at a university or other educational institution.

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States for no more than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of $10,000.

Estonia
An individual who is a resident of Estonia on the date of arrival in the United States and who is temporarily in the United States primarily to:

• Study at a university or other recognized educational institution in the United States.
• Acquire technical, professional, or business experience from a person other than that resident of Estonia, or
• Study at an educational institution.

Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.

The grant, allowance, or award.

Income from personal services performed in the United States of up to $5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Estonia on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of $10,000.

These provisions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Finland
A full-time student, trainee, or business apprentice who is a resident of Finland immediately before visiting the United States is exempt from U.S. income tax on amounts received from sources outside the United States for maintenance, education, or training.

France
An individual who is a resident of France on the date of arrival in the United States and who is temporarily in the United States primarily to:

• Study at a university or other recognized educational institution in the United States.
• Acquire technical, professional, or business experience from a person other than that resident of France, or other than a person related to that resident, or
• Study at an educational institution.

An individual who is a resident of France on the date of arrival in the United States and who is temporarily in the United States primarily to:

• Study at a university or other recognized educational institution in the United States.
• Acquire technical, professional, or business experience from a person other than any additional period of time needed to complete as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of France on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of France is exempt from U.S. income tax for a period of 12 consecutive months on up to $10,000 received for personal services if the individual is in the United States primarily to:

• Acquire technical, professional, or business experience from a person other than that resident of France, or
• Study at an educational institution.

An individual who is a resident of France on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of $10,000.

These provisions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Germany
A student or business apprentice (including Volontäre and Praktikanten) who is or was immediately before visiting the United States a resident of Germany and who is present in the United States for full-time education or training is exempt from U.S. income tax on amounts
from sources outside the United States for main-
tenance, education, or training.

An individual who is or was immediately before visiting the United States a resident of Germany is exempt from U.S. tax on amounts received as a grant, allowance, or award from a nonprofit religious, charitable, scientific, literary, or educational organization.

Individuals described in the previous two paragraphs are also exempt from U.S. tax on compensation paid by the employer outside the United States if:

- They are present in the United States for not more than 4 years, and
- The services are performed for the purpose of supplementing funds available otherwise for maintenance, education, or training.

If the individual's visit exceeds 4 years, the exemption is lost for the entire visit unless the competent authorities of Germany and the United States agree otherwise.

An individual who is a resident of Germany and who is employed by a German enterprise or by a nonprofit religious, charitable, scientific, literary, or educational organization is exempt from U.S. tax on compensation paid by the employer outside the United States if:

- The individual is temporarily in the United States for not more than 1 year to acquire technical, professional, or business experience from any person other than his or her employer, and
- The compensation is not more than $10,000.

If the compensation is more than $10,000, none of the income is exempt.

Greece

A student or business apprentice who is a resident of Greece and is temporarily in the United States to study or acquire business experience is exempt from U.S. income tax on amounts received from sources outside the United States for maintenance or studies.

Hungary

An individual who is a resident of Hungary immediately before visiting the United States and is here for full-time education or training is exempt from U.S. income tax on payments received from outside the United States for the individual's maintenance, education, or training.

The full-time student or trainee may instead choose to be treated as a resident alien of the United States for U.S. income tax purposes. Once made, the choice applies for the entire period that the individual remains qualified for exemption as a full-time student or trainee and may not be changed unless permission is obtained from the U.S. competent authority.

Iceland

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts:

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $2,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Iceland is exempt from U.S. income tax for a period of 12 consecutive months on up to $5,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Iceland or other than a person related to that person, or
- Study at an educational institution.

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of $10,000.

India

An individual who is a resident of India immediately before visiting the United States and who is temporarily in the United States primarily for studying or training is exempt from U.S. income tax on payments from abroad for maintenance, education, or training. The exemption does not apply to payments borne by a permanent establishment in the United States or paid by a U.S. citizen or resident, the U.S. Government, or any of its agencies, instrumentalities, political subdivisions, or local authorities.

Under the treaty, if the payments are not exempt under the rule described above, an individual described in the previous paragraph may be eligible to deduct exemptions for his or her spouse and dependents and the standard deduction. The individual must file Form 1040NR or Form 1040NR-EZ to claim these amounts. For information on how to claim these amounts, see chapter 5 in Publication 519.

The individual is entitled to these benefits only for a period of time considered reasonable or customarily required to complete studying or training.

Indonesia

An individual who is a resident of Indonesia immediately before visiting the United States and who is temporarily in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to the exemption, the individual must be temporarily in the United States for full-time study at a U.S. university, school, or other recognized educational institution, or for full-time study, research, or training as a recipient of a grant, allowance, or award from either the U.S. or Indonesian Government, a scientific, educational, religious, or charitable organization, or under a technical assistance program entered into by either the U.S. or Indonesian Government. If the individual meets any of these requirements, the following amounts are exempt from tax.

- All payments from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $2,000 each tax year.

An individual who is a resident of Indonesia immediately before visiting the United States and is temporarily in the United States only as a business or technical apprentice is exempt from U.S. income tax for a period of 12 consecutive months on up to $7,500 received for personal services.

Ireland

A student, apprentice, or business trainee who is a resident of Ireland immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of this exemption for a maximum period of 1 year.

Israel

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts:

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $3,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years.

An individual who is a resident of Israel on the date of arrival in the United States and who...
is temporarily in the United States as an em-
ployee of, or under contract with, a resident of
Israel, or under contract with, a resident of
period of 12 consecutive months on up to $7,500
received for personal services if the individual is
in the United States primarily to:
  • Acquire technical, professional, or busi-
ness experience from a person other than
that resident of Israel or other than a per-
son related to that resident, or
  • Study at a university or other educational
institution.
An individual who is a resident of Israel on the
date of arrival in the United States and who is
temporarily in the United States for no more than
1 year as a participant in a program sponsored
by the U.S. Government primarily to train, re-
search, or study is exempt from U.S. income tax on
income received for personal services for the
training, research, or study for a maximum of
$10,000.

Italy
A student or business apprentice (trainee) who is
a resident of Italy on the date of arrival in the
United States and who is temporarily in the
United States only for education or training is exempt from U.S. income tax on amounts re-
ceived from outside the United States for main-
tenance, education, and training.

Jamaica
A student who is a resident of Jamaica on the
date of arrival in the United States and is here for
full-time education or training is exempt from
U.S. income tax on payments received from
outside the United States for the student’s main-
tenance, education, or training.
An individual who is a resident of Jamaica on the
date of arrival in the United States and who is
temporarily in the United States as an em-
ployee of, or under contract with, a resident of
Jamaica is exempt from U.S. income tax for a
period of 12 consecutive months on up to $7,500
of net income from personal services if the indi-
vidual is in the United States primarily to:
  • Acquire technical, professional, or busi-
ness experience from a person other than
that resident of Jamaica or other than a per-
son related to that resident, or
  • Study at a university or other recognized
educational institution.
An individual who qualifies for one of the ex-
ceptions discussed above may instead choose to
be treated as a resident alien of the United States
for all U.S. income tax purposes. Once made,
the choice applies for the entire period
that the individual remains qualified for exemp-
tion and may not be revoked unless permission
is obtained from the U.S. competent authority.

Japan
Note: See the effective dates of the new
treaty under Reminders at the beginning of this
publication. An individual entitled to the student
and trainee benefits under the former treaty may
continue to claim those benefits for as long as
the individual would have been entitled to those
benefits under that treaty.

Korea, Republic of
An individual who is a resident of the Republic of
Korea on the date of arrival in the United States
and who is temporarily in the United States pri-
marily to study at a university or other recog-
nized educational institution in the United
States, obtain professional training, or study or
do research as a recipient of a grant, allowance,
or award from a governmental, religious, chari-
table, scientific, literary, or educational organi-
zation is exempt from U.S. income tax on the
following amounts.
  • Gifts from abroad for maintenance, educa-
tion, study, research, or training.
  • The grant, allowance, or award.
  • Income from personal services performed
in the United States.

Kazakhstan
An individual who is a resident of Kazakhstan at
the beginning of his or her visit to the United
States is exempt from U.S. tax on payments
from abroad for maintenance, education, study,
research, or training and on any grant, allow-
ance, or other similar payments. To be entitled
to the exemption, the individual must be tempo-
arily present in the United States primarily to:
  • Study at a university or other accredited
educational institution,
  • Obtain training required to qualify him or
her to practice a profession or professional
specialty, or,
  • Study or do research as a recipient of a
grant, allowance, or other similar pay-
ments from a governmental, religious,
charitable, scientific, literary, or educa-
tional organization.

The individual is entitled to this exemption only
for a period of time necessary to complete the
study, training, or research, but the exemp-
tion for training or research may not extend for a
period exceeding 5 years.

These exemptions do not apply to income from research if it is undertaken primarily for the
private benefit of a specific person or persons.

Latvia
An individual who is a resident of Latvia on the
date of arrival in the United States and who is
temporarily in the United States primarily to

Note: See the effective dates of the new
treaty under Reminders at the beginning of this
publication. An individual entitled to the student
and trainee benefits under the former treaty may
continue to claim those benefits for as long as
the individual would have been entitled to those
benefits under that treaty.

New treaty. A student or business apprentice
who is a resident of Japan immediately before
visiting the United States and is in the United
States for the purpose of education or training is
exempt from U.S. income tax on amounts re-
ceived from abroad for the individual’s mainte-
nance, education, or training.
Business apprentices are entitled to the ben-
efit of this exemption for a maximum period of 1
year.

Former treaty. An individual who is a resident
of Japan on the date of arrival in the United
States and who is temporarily in the United
States primarily to study at a university or other
accredited educational institution in the United
States, obtain professional training, or study or
do research as a recipient of a grant, allowance,
or award from a governmental, religious, chari-
table, scientific, literary, or educational organi-
zation is exempt from U.S. income tax on the
following amounts.
  • Gifts from abroad for maintenance, educa-
tion, study, research, or training.
  • The grant, allowance, or award.
  • Income from personal services performed
in the United States of up to $2,000 each
tax year.

An individual is entitled to the benefit of this
exemption for a maximum of 5 years.
An individual who is a resident of Japan on the
date of arrival in the United States and who is in
the United States as an employee of, or under con-
tract with, a resident of Japan is exempt from
U.S. income tax for a period of 12
consecutive months on up to $5,000 received
for personal services if the individual is in the
United States primarily to:
  • Acquire technical, professional, or busi-
ness experience from a person other than
that resident of Japan, or
  • Study at an educational institution.
An individual who is a resident of Japan on the
date of arrival in the United States and who is
temporarily present in the United States for not
longer than 1 year as a participant in a program
sponsored by the U.S. Government primarily to
train, research, or study is exempt from U.S. in-
come tax on income received for personal services
for the training, research, or study in the
amount of $10,000.

An individual who is a resident of Japan on the
date of arrival in the United States and who is
in the United States as an employee of, or under con-
tract with, a resident of Japan is exempt from
U.S. income tax for 1 year on up to $5,000 received
for personal services if the individual is in the
United States primarily to:
  • Acquire technical, professional, or busi-
ness experience from a person other than
that resident of Japan.

An individual who is a resident of Japan on the
date of arrival in the United States and who is
temporarily present in the United States for not
longer than 1 year as a participant in a program
sponsored by the U.S. Government primarily to
train, research, or study is exempt from U.S. in-
come tax on income received for personal services
for the training, research, or study for a maximum
of $10,000.
An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Latvia on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Latvia is exempt from U.S. income tax for a period of 12 consecutive months on up to $8,000 received for personal services if the individual is in the United States primarily to:

- Study at an educational institution.

An individual who is a resident of Latvia on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of $10,000.

These provisions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

**Luxembourg**

A student, apprentice, or business trainee who is a resident of Luxembourg immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received for the individual’s maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of this exemption for a maximum period of 2 years.

If the individual’s visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of Luxembourg and the United States agree otherwise.

**Mexico**

A student or business apprentice who is a resident of Mexico immediately before visiting the United States and is in the United States for the purpose of education or training is exempt from U.S. tax on amounts received from sources outside the United States for the individual’s maintenance, education, or training.

**Morocco**

An individual who is a resident of Morocco on the date of arrival in the United States and who is temporarily in the United States for a period not exceeding 3 years for the purpose of education or training is exempt from U.S. income tax on amounts received for personal services if the services are connected with, or incidental to, the study, research, or training.

**Netherlands**

An individual who immediately before visiting the United States is a resident of the Netherlands and who is present in the United States for a period not exceeding 3 years for the purpose of study, research, or training is exempt from U.S. income tax on amounts received for personal services if the services are connected with, or incidental to, the study, research, or training.

**New Zealand**

A resident of New Zealand or an individual who was a resident of New Zealand immediately before visiting the United States and who is in the United States for full-time education is exempt from U.S. income tax on amounts received from abroad for maintenance or education.

**Norway**

An individual who is a resident of Norway on the date of arrival in the United States and who is temporarily in the United States for the purpose of education or training is exempt from U.S. income tax on amounts received from abroad for maintenance or education.

The individual is entitled to this exemption for a maximum of 5 years.

**Income from personal services performed in the United States of up to $2,000 each tax year.**

An individual who is entitled to the benefit of this exemption for a maximum of 5 years.
governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States up to $2,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years.

An individual who is a resident of Norway on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Norway is exempt from U.S. income tax for a period of 12 consecutive months on up to $5,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Norway or other than a person related to that resident of Norway, the business entity or organization.
- Study at an educational institution.

Also exempt is a resident of Norway who is present in the United States for not longer than 1 year as a participant in a program sponsored by the Government of the United States primarily to train, research, or study. The individual is exempt from tax on income from personal services performed in the United States and received for the training, research, or study, for a maximum of $10,000.

Pakistan

Residents of Pakistan temporarily in the United States are exempt from U.S. income tax on certain income they may receive. To be entitled to this exemption, they must be in the United States on the date of arrival in the United States, not as an employee of, or under contract with, a Pakistani enterprise or religious, charitable, scientific, or educational organizations of Pakistan primarily to study or research. The income exempt in these cases is any payment from abroad for maintenance, education, or training, and any pay for personal services of not more than $5,000 for services directly related to their training, study, or orientation, including income from their employer abroad.

Philippines

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $3,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of the Philippines or other than a person related to that resident, or
- Study at an educational institution.

The grant, allowance, or award.

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of the Philippines or other than a person related to that resident, or
- Study at an educational institution.

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of the Philippines or other than a person related to that resident, or
- Study at an educational institution.

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of the Philippines or other than a person related to that resident, or
- Study at an educational institution.

Poland

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Any other payments received from Poland, except income from performing personal services.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Poland is exempt from U.S. income tax on up to $5,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Poland or other than a person related to that resident, or
- Study at an educational institution.

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on up to $10,000 of income received for personal services for the training, research, or study.

Portugal

An individual who is a resident of Portugal on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study, or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.

An individual who is a resident of Portugal on the date of arrival in the United States and who is temporarily in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Portugal or other than a person related to that resident, or
- Study at an educational institution.

An individual who is a resident of Portugal on the date of arrival in the United States and who is temporarily in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Portugal or other than a person related to that resident, or
- Study at an educational institution.
Romania
An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts:• Gifts from abroad for maintenance, education, study, research, or training. • The grant, allowance, or award. • Income from personal services performed in the United States of up to $2,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years. An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Romania is exempt from U.S. income tax for 1 year on up to $5,000 received for personal services if the individual is in the United States primarily to:• Acquire technical, professional, or business experience from a person other than that resident of Romania or other than a person related to that resident, or • Study at an educational institution.

An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. government primarily to train, research, or study is exempt from U.S. income tax on up to $10,000 of income received for personal services for the training, research, or study.

Russia
An individual who is a resident of Russia at the beginning of his or her visit to the United States is exempt from U.S. tax on payments from abroad for maintenance, education, study, research, or training and on any grant, allowance, or other similar payments. To be entitled to the exemption, the individual must be temporarily present in the United States primarily to:• Study at a university or other accredited educational institution, • Obtain training required to qualify him or her to practice a profession or professional specialty, or • Study or do research as a recipient of a grant, allowance, or other similar payments from a governmental, religious, charitable, scientific, literary, or educational organization.

The individual is entitled to this exemption only for a period of time necessary to complete the study, training, or research, but the exemption for training or research may not extend for a period exceeding 5 years.

Slovak Republic
An individual who is a resident of the Slovak Republic at the beginning of his or her visit to the United States and who is temporarily present in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to the exemption, the individual must be in the United States for the primary purpose of:• Studying at a university or other accredited educational institution in the United States, • Obtaining training required to qualify him or her to practice a profession or professional specialty, or • Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.

If the individual meets any of these requirements, the following amounts are exempt from U.S. tax:• The payments from abroad, other than compensation for personal services, for the purpose of maintenance, education, study, research, or training. • The grant, allowance, or award. • The income from personal services performed in the United States of up to $5,000 for the tax year.

An individual who is a Slovak resident at the beginning of the visit to the United States and who is temporarily present in the United States as an employee of, or under contract with, a Slovak resident is exempt from U.S. income tax for a period of 12 consecutive months on up to $8,000 received from personal services if the individual is in the United States primarily to:• Acquire technical, professional, or business experience from a person other than that resident of Slovakia or other than a person related to that resident, or • Study at a university or other recognized educational institution.

The income from personal services performed in the United States of up to $5,000 for the tax year.

An individual who is a resident of Slovakia on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Slovakia is exempt from U.S. income tax for a period not exceeding 12 months on up to $8,000 received for personal services if the individual is in the United States primarily to:• Acquire technical, professional, or business experience from a person other than that resident of Slovakia, or • Study at a university or other recognized educational institution.

These provisions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

South Africa
A student, apprentice, or business trainee who is a resident of South Africa immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual’s maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of this exemption for a maximum period of 1 year.

Spain
An individual who is a resident of Spain at the beginning of the visit to the United States and who is temporarily in the United States primarily to study at a U.S. university or other recognized educational institution, to obtain training to become qualified to practice a profession or professional specialty, or to study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts:• Payments from abroad (other than compensation for personal services) for maintenance, education, study, research, or training. • The grant, allowance, or award. • Income from personal services performed in the United States of up to $5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years and for any additional period of time needed to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Spain on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Spain is exempt from U.S. income tax for a period not exceeding 12 months on up to $6,000 received for personal services if the individual is in the United States primarily to:• Acquire technical, professional, or business experience from a person other than that resident of Spain, or • Study at a university or other recognized educational institution.
governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts:

- Payments from abroad (other than compensation for personal services) for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Spain at the beginning of the visit to the United States and is temporarily present in the United States as an employee of, or under contract with, a resident of Spain is exempt from U.S. income tax for a period of 12 consecutive months on up to $8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that Spanish resident, or
- Study at a university or other accredited educational institution in the United States.

Both the $5,000 and $8,000 exemptions include any amount excluded or exempted from tax under U.S. tax law.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

**Sri Lanka**

A student, apprentice, or business trainee, who is a resident of Sri Lanka resident immediately before visiting the United States and who is in the United States for the purpose of full-time education or training, is exempt from U.S. income tax on amounts received from sources outside the United States for the individual’s maintenance, education, and training.

An individual who is a resident of Sri Lanka on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Sri Lanka, or as a participant in a program sponsored by the United States or by any international organization, is exempt from U.S. income tax for a period not exceeding 1 year on up to $6,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Sri Lanka or other than a person related to that resident, or
- Study at a university or other recognized educational institution.

**Switzerland**

A student, apprentice, or business trainee who is a resident of Switzerland immediately before visiting the United States and who is temporarily present in the United States for the purpose of full-time education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual’s maintenance, education, and training.

**Thailand**

An individual who is a resident of Thailand at the beginning of his or her visit to the United States and who is temporarily present in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to the exemption, the individual must be in the United States for the primary purpose of:

- Studying at a university or other recognized educational institution in the United States,
- Obtaining training required to qualify him or her to practice a profession or professional specialty, or
- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.

If the individual meets any of these requirements, the following amounts are exempt from U.S. tax:

- Gifts from abroad for the purpose of maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $3,000 for the tax year.

An individual who is a resident of Thailand at the beginning of the visit to the United States and who is temporarily present in the United States as an employee of, or under contract with, a resident of Thailand is exempt from U.S. income tax for a period of 12 consecutive months on up to $7,500 received from personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident or corporation of Trinidad and Tobago.
- Study at an educational institution, or
- Acquire technical, professional, or business experience from a person other than that resident or corporation of Trinidad and Tobago.

Also exempt is a resident of Trinidad and Tobago who is present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study. The individual is exempt from tax on personal services performed in the United States and received for the training, research, or study for up to a maximum of $10,000.

**Tunisia**

An individual who is a resident of Tunisia immediately before visiting the United States and who is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on:

- Payments from abroad for full-time study or training.
- A grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.
- Income from personal services performed in the United States of up to $4,000 in any tax year.
The individual is entitled to this exemption for a maximum of 5 years.

**Turkey**
A student, apprentice, or business trainee who is a resident of Turkey immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual’s maintenance, education, or training.

**Ukraine**
An individual who is a resident of Ukraine at the beginning of his or her visit to the United States is exempt from U.S. tax on payments from abroad for maintenance, education, study, research, or training and on any grant, allowance, or other similar payments. To be entitled to the exemption, the individual must be temporarily present in the United States primarily to:

- Study at a university or other accredited educational institution,
- Obtain training required to qualify him or her to practice a profession or professional specialty, or
- Study or do research as a recipient of a grant, allowance, or other similar payments from a governmental, religious, charitable, scientific, literary, or educational organization.

The individual is entitled to this exemption only for a period of time necessary to complete the study, training, or research, but the exemption for training or research may not extend for a period exceeding 5 years.

These exemptions do not apply to income from research if it is undertaken primarily for the private benefit of a specific person or persons.

**United Kingdom**

**Note:** See the effective dates of the new treaty under Reminders at the beginning of this publication.

**New treaty.** A student or business apprentice who is a resident of the United Kingdom immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received from abroad for the individual’s maintenance, education, or training.

Business apprentices are entitled to the benefit of this exemption for a maximum period of 1 year.

**Former treaty.** A student or business apprentice who is a resident of the United Kingdom at the time of arrival in the United States and who is receiving full-time education or training in the United States is exempt from U.S. income tax on payments received from abroad for maintenance, education, or training.

**Venezuela**
An individual who is a resident of Venezuela on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts:

- Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to $5,000 for each tax year.

An individual is generally entitled to the benefit of this exemption for a maximum of 5 years from the date of arrival in the United States. This exemption will also apply to any additional period of time that a full-time student needs to complete the educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Venezuela on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a recipient of a grant, allowance, or award from U.S. income tax for a period of 12 months on up to $8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Venezuela, or
- Study at an educational institution.

These provisions do not apply to income from research carried on mainly for the private benefit of any person other than in the public interest.

**Wages and Pensions Paid by a Foreign Government**
Wages, salaries, pensions, and annuities paid by the governments of the following countries to their residents who are present in the United States as nonresident aliens generally are exempt from U.S. income tax. The conditions under which the income is exempt are stated for each of the countries listed.

**Exemption under U.S. tax law.** Employees of foreign countries who do not qualify under a tax treaty provision and employees of international organizations should see if they can qualify for exemption under U.S. tax law.

If you work for a foreign government in the United States, your foreign government salary is exempt from U.S. tax if you perform services similar to those performed by U.S. government employees in that foreign country and that foreign government grants an equivalent exemption. If you work for an international organization in the United States, your salary from that source is exempt from U.S. tax. See chapter 10 of Publication 519 for more information.

**Australia**
Salaries, wages, and similar income, including pensions, paid by Australia, its political subdivisions, agencies, or authorities to its citizens (other than U.S. citizens) for performing governmental functions as an employee of any of the above entities are exempt from U.S. income tax.

**Austria**
Wages, salaries, similar income, and pensions and annuities paid from public funds of Austria, its political subdivisions, or its local authorities, to citizens of Austria for performing governmental functions as an employee are exempt from U.S. tax.

However, this exemption does not apply to payments for services performed in connection with a trade or business carried on by Austria or its political subdivisions or local authorities.

**Bangladesh**
Income, other than a pension, paid by Bangladesh, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Bangladesh, its political subdivisions, or local authorities for services performed for Bangladesh, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

This exemption does not apply to income or pensions for services performed in connection with a business carried on by Bangladesh, its political subdivisions, or local authorities.

**Barbados**
Income, including a pension, paid from the public funds of Barbados, or its political subdivisions or local authorities, to a citizen of Barbados for performing governmental functions is exempt from U.S. income tax.

However, this exemption does not apply to payments for services in connection with a business carried on by Barbados or its political subdivisions or local authorities.

**Belgium**
Wages, salaries, similar income, and pensions and annuities paid by, or from public funds of, Belgium, its political subdivisions, or its local authorities, to citizens of Belgium (or to citizens...
of countries other than the United States or Belgium who come to the United States and are employed by Belgium or its political subdivisions (or local authorities) for performing governmental functions are exempt from U.S. tax.

However, this exemption does not apply to payments for services performed in connection with a trade or business carried on by Belgium or its political subdivisions or local authorities.

Canada
Wages, salaries, and similar income (other than pensions) paid by Canada or by a Canadian political subdivision or local authority to a citizen of Canada for performing governmental functions are exempt from U.S. income tax. This exemption does not apply, however, to payments for services performed in connection with a trade or business carried on by Canada or its political subdivisions or local authorities.

Also see Publication 597, Information on the United States--Canada Income Tax Treaty.

China, People’s Republic of
Income, other than a pension, paid by the People’s Republic of China or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by the People’s Republic of China for services performed for China are exempt from U.S. income tax unless the recipient is both a citizen and a resident of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by the People’s Republic of China or its subdivisions or local authorities.

Commonwealth of Independent States (C.I.S.)
Wages, salaries, and similar income paid by the C.I.S. or a member of the C.I.S. to its citizens for personal services performed as an employee of a governmental agency or institution of the C.I.S. or a member of the C.I.S. (excluding local government employees) in the discharge of governmental functions are exempt from U.S. income tax. For this purpose, persons engaged in commercial activities are not considered engaged in the discharge of governmental functions.

Cyprus
Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Cyprus to a citizen of Cyprus for labor or personal services performed as an employee of Cyprus in the discharge of governmental functions are exempt from U.S. income tax.

Czech Republic
Income, including a pension, paid from the public funds of the Czech Republic, its political subdivisions, or local authorities to a Czech citizen for services performed in the discharge of governmental functions is exempt from U.S. income tax. This exemption does not apply to income paid for services performed in connection with a business carried on by the Czech Republic, its political subdivisions, or local authorities.

Denmark
Income, other than a pension, paid from public funds of Denmark, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Denmark, its political subdivisions, or local authorities for services performed for Denmark are exempt from U.S. income tax unless the recipient is either a resident or citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Denmark, its political subdivisions, or local authorities.

Egypt
Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of the Arab Republic of Egypt to a citizen of Egypt (or to a citizen of another country who comes to the United States specifically to work for the Government of Egypt) for labor or personal services performed as an employee of the national Government of Egypt, or any of its agencies, in the discharge of governmental functions are exempt from U.S. income tax.

This exemption does not apply to U.S. citizens or to alien residents of the United States. The exemption also does not apply to payments for services performed in connection with a trade or business carried on by Egypt or any of its agencies.

Estonia
Income, other than a pension, paid by or from public funds of Estonia, its political subdivisions, or local authorities to an individual for services performed as an employee for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by or from the public funds of Estonia, its political subdivisions, or local authorities for services performed for Estonia are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

Finland
Income, other than a pension, paid by Finland, its political subdivisions, statutory bodies, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a U.S. resident who either:

- is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Finland for services performed for Finland are exempt from U.S. income tax unless the recipient is a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Finland or its political subdivisions, statutory bodies, or local authorities.

France
Income, including pensions, paid by the French Government or a local authority thereof to an individual in the United States for services performed for France (or for a local authority of France) in the discharge of governmental functions is exempt from U.S. tax. This exemption does not apply to a person who is both a resident and citizen of the United States.

This exemption does not apply to any income or pensions paid by the French Government (or past services) performed in connection with a business carried on by the French Government (or a local authority thereof).

Germany
Wages, salaries, and similar income and pensions paid by Germany, its Länder, or munici- palities, or their public pension funds are exempt from U.S. income tax if paid to individuals other than U.S. citizens and other than individuals admitted to the United States for permanent residence.

Greece
Wages, salaries, and similar income and pensions paid by Greece or its subdivisions to individuals living in the United States for services performed in the United States by a resident of the United States who either:

- is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by or from the public funds of Greece, its political subdivisions, or local authorities for services performed for Greece are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.
rendered to Greece or its subdivisions are ex-
empt from U.S. income tax. This exemption does not apply to citizens of the United States or alien residents of the United States.

Hungary
Income (other than a pension) paid by the Re-
public of Hungary or its political subdivisions for labor or personal services performed for the paying governmental body is exempt from U.S. tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

• Is a U.S. citizen, or
• Did not become a resident of the United States only to perform the services.

Pensions paid by Hungary for services per-
formed for Hungary are exempt from U.S. in-
come tax unless the recipient is both a citizen and a resident of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Hungary or its subdivisions.

Iceland
Wages, salaries, and similar income, including pensions and similar benefits, paid by or from public funds of the Republic of Iceland, a political subdivision, or a local authority to a citizen of Iceland (other than a U.S. citizen or one admit-
ted to the United States for permanent resi-
dence) for labor or personal services performed for Iceland or its political subdivisions or local authorities in the discharge of governmental functions are exempt from U.S. tax.

India
Income, other than a pension, paid by India, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

• Is a U.S. citizen, or
• Did not become a U.S. resident only to perform the services.

Pensions paid by India for services performed for India are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to pensions for services performed in connection with a business carried on by India, its subdivisions, or local authorities.

Indonesia
Income, other than a pension, paid by Indone-
sia, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

• Is a U.S. citizen, or
• Did not become a U.S. resident only to perform the services.

Pensions paid by Indonesia for services per-
formed for Indonesia are exempt from U.S. tax unless the recipient is both a citizen and resident of the United States.

These exemptions do not apply to payments for services performed in connection with a trade or business carried on by Indonesia, its subdivisions, or local authorities.

Jamaica
Income, other than a pension, paid by the Gov-
ernment of Jamaica or its political subdivisions or local authorities for personal services per-
formed for the paying governmental body is ex-
empt from U.S. income tax. This exemption does not apply to payments for services performed in the United States by an individual who is a citizen and resident of the United States.

Pensions paid by Jamaica for services per-
formed for Jamaica generally are exempt from U.S. income tax. However, if the recipient of the pension is a citizen and resident of the United States and was a U.S. citizen at the time the services were performed, the pension is taxable in the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Jamaica or its subdivisions or local authorities.

Japan
Income, other than a pension, paid by Japan, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

• Is a U.S. citizen, or
• Did not become a U.S. resident only to perform the services.

Pensions paid by Japan for services performed for Japan are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to pensions for services performed in connection with a business carried on by Japan, its political subdivisions, or local authorities.

Kazakhstan
Income, other than a pension, paid by Kazak-
stan, or its subdivisions or local authorities to an individual for government services is exempt from U.S. tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

• Is a U.S. citizen, or
• Did not become a U.S. resident solely for the purpose of performing the services.

These exemptions do not apply to income for services performed in connection with a busi-
ess.
Pensions paid by Kazakhstan, or its subdivisions or local authorities for services performed for Kazakhstan is exempt from U.S. income tax unless the individual is both a resident and citizen of the United States.

Korea, Republic of
Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds of the Republic of Korea to a citizen of Korea (other than a U.S. citizen or an individual admitted to the United States for permanent residence) for services performed as an employee of Korea discharging governmental functions are exempt from U.S. income tax.

Latvia
Income, other than a pension, paid by or from public funds of Latvia, its political subdivisions, or local authorities to an individual for services performed as an employee of the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:
• Is a U.S. citizen, or
• Did not become a U.S. resident only to perform the services.

Lithuania
Income, other than a pension, paid by or from public funds of Lithuania, its political subdivisions, or local authorities to an individual for services performed as an employee of the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:
• Is a U.S. citizen, or
• Did not become a U.S. resident only to perform the services.

Luxembourg
Income, other than a pension, paid by Luxembourg, its political subdivisions, or local authorities to an individual for services performed for Luxembourg are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

Mexico
Income, other than a pension, paid by Mexico, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:
• Is a U.S. national, or
• Did not become a resident of the United States solely for purposes of performing the services.

Morocco
Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds of Morocco to a citizen of Morocco (other than a U.S. citizen or an individual admitted to the United States for permanent residence) for labor or personal services performed for Morocco or for any of its political subdivisions or local authorities in the discharge of governmental functions are exempt from U.S. income tax.

New Zealand
Income (other than pensions) paid by the Government of New Zealand, its political subdivisions, or local authorities for services performed in the discharge of governmental functions is exempt from U.S. income tax. However, the income is not exempt if the services are performed in the United States by a U.S. citizen resident in the United States or by a resident of the United States who did not become a resident only to perform the services.

Norway
Wages, salaries, and similar income, including pensions and similar benefits paid from public funds of Norway or its political subdivisions or local authorities to a citizen of Norway for labor or personal services performed for Norway or any of its political subdivisions or local authorities in the discharge of governmental functions are exempt from U.S. income tax.

Pakistan
Income, including pensions and annuities, paid to certain individuals by or on behalf of the Government of Pakistan or the Government of a Province in Pakistan or one of its local authorities for services performed in the discharge of governmental functions of that Government or local authority is exempt from U.S. income tax. To be exempt from tax, these payments must be made to citizens of Pakistan who do not have immigrant status in the United States. This exemption does not apply to payments for services performed in connection with any trade or business carried on for profit.

Philippines
Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of the Republic of the Philippines to a citizen of the Philippines (or to a citizen of another country other than the United States who comes to the United States specifically to work for the Government of the Philippines) for labor or personal services performed as an employee of the national Government of the Philippines or any of its agencies in the discharge of governmental functions are exempt from U.S. income tax.
Poland
Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Poland to a citizen of Poland (other than a U.S. citizen or one admitted to the United States for permanent residence) for labor or personal services performed as an employee of the national Government of Poland in the discharge of governmental functions are exempt from U.S. income tax.

Slovak Republic
Income, including a pension, paid from the public funds of the Slovak Republic, its political subdivisions, or local authorities to a Slovak citizen for services performed in the discharge of governmental functions is exempt from U.S. income tax. This exemption does not apply to income paid for services performed in connection with a business carried on by the Slovak Republic, its political subdivisions, or local authorities.

Portugal
Income, other than a pension, paid by Portugal, its political or administrative subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a U.S. resident who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Portugal for services performed for Portugal are exempt from U.S. income tax unless the recipient is both a citizen and resident of Portugal or was admitted to the United States for permanent residence.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Portugal or its political or administrative subdivisions, or local authorities.

Romania
Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Romania to a citizen of Romania (other than a U.S. citizen or one admitted to the United States for permanent residence) for labor or personal services performed as an employee of the national Government of Romania in the discharge of governmental functions are exempt from U.S. income tax.

Slovenia
Income, other than a pension, paid from public funds of Slovenia, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Slovenia, its political subdivisions, or local authorities for services performed for Slovenia in the discharge of governmental functions are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

South Africa
Income, other than a pension, paid by South Africa or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the recipient is both a resident and citizen of South Africa.

Pensions paid by South Africa for services performed for South Africa are exempt from U.S. income tax unless the recipient is both a resident and citizen of South Africa.

Russia
Income, other than a pension, paid by Russia, its republics, or local authorities to an individual for governmental services is exempt from U.S. tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident solely for the purpose of performing the services.

Pensions paid by Russia, its republics, or local authorities for services performed for Russia are exempt from U.S. tax unless the individual is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business.

Sri Lanka
Income, including a pension, paid from the public funds of Sri Lanka, its political subdivisions, or local authorities to a citizen of Sri Lanka for services performed for Sri Lanka in the discharge of functions of a governmental nature is exempt from U.S. income tax. This exemption does not apply to payments for services performed in connection with a business carried on by Sri Lanka, its political subdivisions, or local authorities.

Sweden
Income, other than a pension, paid by Sweden, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident solely for the purpose of performing the services.

Pensions paid by Sweden, its political subdivisions, or local authorities for services performed for Sweden are exempt from U.S. tax unless the individual is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Sweden, its political subdivisions, or local authorities.

Switzerland
Income, other than a pension, paid by Switzerland or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Switzerland for services performed for Switzerland are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business.
with a business carried on by Switzerland or its subdivisions or local authorities.

**Thailand**

Income, other than a pension, paid by Thailand or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Thailand for services performed for Thailand are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Thailand or its subdivisions or local authorities.

**United Kingdom**

Income, other than a pension, paid from public funds of the United Kingdom, its political subdivisions, or local authorities to an individual for services performed in the United Kingdom is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or by funds created by, the United Kingdom, its political subdivisions, or local authorities for services performed for the United Kingdom are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

**Venezuela**

Income, other than a pension, paid from public funds of Venezuela, its political subdivisions, or local authorities to an individual for services performed for Venezuela is exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to payments for services performed in connection with a business carried on by Venezuela, its political subdivisions, or local authorities.

### Explanation of Tables

The paragraphs below describe the tables that follow and provide additional information that may make the tables more useful to you.

**Table 1**

This table lists the income tax rates on such income as interest, dividends, capital gains, rents, and royalties. The income code numbers shown in this table are the same as the income codes on Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding.

<table>
<thead>
<tr>
<th>Country</th>
<th>Interest, Dividends, Capital Gains</th>
<th>Rents</th>
<th>Royalties</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Kingdom</td>
<td>10%</td>
<td>15%</td>
<td>10%</td>
</tr>
<tr>
<td>United States</td>
<td>15%</td>
<td>20%</td>
<td>20%</td>
</tr>
</tbody>
</table>

**Table 2**

This table lists the different kinds of personal service income that may be fully or partly exempt from U.S. income tax. You must meet all of the treaty requirements before the item of income can be exempt from U.S. income tax. The income code numbers shown in this table are the same as the income codes on Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding.

<table>
<thead>
<tr>
<th>Country</th>
<th>Independent personal services</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States</td>
<td>10%</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>10%</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>10%</td>
</tr>
</tbody>
</table>

**Table 3**

This table lists the countries that have tax treaties with the United States. Some treaties are published in the Internal Revenue Bulletins (I.R.B.) and the Cumulative Bulletins (C.B.).
which contain official matters of the Internal Revenue Service. The column headed Citation shows the number of the I.R.B. or C.B. and the page on which a particular treaty may be found.

Regulations implementing some treaties were issued as Treasury Decisions (T.D.). Other treaties are explained by Treasury explanation.

The fifth column lists the T.D. numbers and the I.R.B. or C.B. in which each T.D. or Treasury explanation is printed.

You can subscribe to the I.R.B. or buy volumes of the C.B. from the Government Printing Office or you are welcome to read them in most Internal Revenue Service offices. Many public libraries and business organizations subscribe to a commercial tax service that publishes the treaties and regulations or explanations.
<table>
<thead>
<tr>
<th>Country</th>
<th>Interest on Debt Paid by U.S. Person or U.S. Corporation to Non-U.S. Person</th>
<th>U.S. Capital Gains Tax Rate</th>
<th>Other</th>
<th>U.S. Royalties Tax Rate</th>
<th>U.S. Royalties Tax Rate</th>
<th>U.S. Royalties Tax Rate</th>
<th>U.S. Royalties Tax Rate</th>
<th>U.S. Royalties Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria</td>
<td>10</td>
<td>15</td>
<td>10</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>Bangladesh</td>
<td>10</td>
<td>15</td>
<td>10</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
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<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>Bermuda</td>
<td>10</td>
<td>15</td>
<td>10</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>Canada</td>
<td>10</td>
<td>15</td>
<td>10</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>10</td>
<td>15</td>
<td>10</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>Switzerland</td>
<td>10</td>
<td>15</td>
<td>10</td>
<td>15</td>
<td>15</td>
<td>15</td>
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</tr>
</tbody>
</table>
Table 1. Tax Rates on Income Other Than Personal Service Income Under Chapter 3, Internal Revenue Code, and Income Tax Treaties

<table>
<thead>
<tr>
<th>Country of Residence of Payee</th>
<th>Income Code Number</th>
<th>Dividends</th>
<th>Copyright Royalties</th>
<th>Real Property Income and Natural Resources Royalties</th>
<th>Pensions and Annuities</th>
<th>Social Security Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Code</td>
<td>Interest Paid by U.S. Obligors General</td>
<td>Interest on Real Property Mortgages</td>
<td>Interest Paid to a Controlling Foreign Corporation</td>
<td>Paid by U.S. Corporations—General</td>
<td>Qualifying for Direct Dividend Rate</td>
</tr>
<tr>
<td>Pakistan</td>
<td>PK</td>
<td>30</td>
<td>30</td>
<td>30</td>
<td>30</td>
<td>30</td>
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<tr>
<td>Philippines</td>
<td>RP</td>
<td>*10</td>
<td>*15</td>
<td>15</td>
<td>15</td>
<td>15</td>
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<tr>
<td>Poland</td>
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<td>0</td>
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<td>0</td>
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<td>Portugal</td>
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<td>*10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Romania</td>
<td>RO</td>
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<td>10</td>
<td>10</td>
<td>10</td>
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<td>Russia</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Slovak Republic</td>
<td>LO</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
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<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
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<td>SF</td>
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<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Spain</td>
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<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Sri Lanka</td>
<td>GE</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
</tr>
<tr>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Switzerland</td>
<td>SZ</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Thailand</td>
<td>TH</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
</tr>
<tr>
<td>Trinidad &amp; Tobago</td>
<td>TD</td>
<td>30</td>
<td>30</td>
<td>30</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td>Tunisia</td>
<td>TS</td>
<td>*15</td>
<td>*15</td>
<td>*15</td>
<td>*15</td>
<td>*15</td>
</tr>
<tr>
<td>Turkey</td>
<td>TU</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Ukraine</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>UK</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
</tr>
<tr>
<td>Venezuela</td>
<td>VE</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Countries</td>
<td></td>
<td>30</td>
<td>30</td>
<td>30</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

* indicates that the tax rate applies only to certain types of income.
Generally, if the person was receiving pension distributions before March 31, 2000, the distributions continue to be exempt from U.S. tax.

Interest determined with reference to the profits of the issuer or one of its associated enterprises is taxed at 15%.

Interest received by a financial institution is exempt.

Dividends received by a trust, company, or other organization operated exclusively to administer or provide pension, retirement, or other employee benefits generally are exempt if certain conditions are met.

Exemption does not apply to amount paid under, or as part of, a conduit arrangement.

Dividends received from an 80%-owned corporate subsidiary are exempt if certain conditions are met.

The rate is 5% for interest (a) beneficially owned by a bank or other financial institution (including an insurance company), or (b) paid due to a sale on credit of any industrial, commercial, or scientific equipment, or of any merchandise to an enterprise.

Amounts paid to a pension fund that are not derived from the carrying on of a business by the fund or through an associated enterprise are exempt. For Sweden, to be entitled to the exemption, the pension fund must not sell or make a contract to sell the holding from which the dividend is derived within 2 months of the date the pension fund acquired the holding.

The rate in column 6 applies to dividends paid by a regulated investment company (RIC) or real estate investment trust (REIT). However, that rate applies to dividends paid by a REIT only if the beneficial owner of the dividends is (a) an individual or pension fund holding not more than a 10% interest in the REIT, (b) a person holding not more than 5% of any class of the REIT’s stock and the dividends are paid on stock that is publicly traded, or (c) a person holding not more than a 10% interest in the REIT and the REIT is diversified. Dividends paid to a pension fund from a RIC, or a REIT that meets the above conditions, are exempt if the pension fund satisfies the requirements described in footnote (zz).

Interest is exempt if (a) paid to certain financial institutions, or (b) paid on indebtedness from the sale of credit of equipment or merchandise.

The rate applies to dividends paid by a real estate investment trust (REIT) only if the beneficial owner of the dividends is (a) an individual holding less than a 10% interest in the REIT, (b) a person holding not more than 5% of any class of the REIT’s stock and the dividends are paid on stock that is publicly traded, or (c) a person holding not more than a 10% interest in the REIT and the REIT is diversified.
### Table 2. Compensation for Personal Services Performed in United States Exempt from U.S. Income Tax Under Income Tax Treaties

<table>
<thead>
<tr>
<th>Country</th>
<th>Code</th>
<th>Category of Personal Services</th>
<th>Maximum Presence in U.S. (4)</th>
<th>Required Employer or Payer</th>
<th>Maximum Amount of Compensation (6)</th>
<th>Treaty Article Citation (7)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Australia</strong></td>
<td>16</td>
<td>Independent personal services</td>
<td>183 days</td>
<td>Any contractor</td>
<td>No limit</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>183 days</td>
<td>Any contractor</td>
<td>$10,000</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>$10,000</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and training: Remittances or allowances</td>
<td>2 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20</td>
</tr>
<tr>
<td><strong>Austria</strong></td>
<td>16</td>
<td>Independent personal services</td>
<td>No limit</td>
<td>Any contractor</td>
<td>No limit</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>No limit</td>
<td>Any contractor</td>
<td>$20,000 p.a.</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>No limit</td>
<td>Any U.S. or foreign resident</td>
<td>$20,000 p.a.</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and training: Remittances or allowances</td>
<td>3 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20</td>
</tr>
<tr>
<td><strong>Bangladesh</strong></td>
<td>15</td>
<td>Scholarship or fellowship grant</td>
<td>2 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>21(2)</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>Independent personal services</td>
<td>183 days</td>
<td>Any contractor</td>
<td>No limit</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>No limit</td>
<td>Any contractor</td>
<td>$10,000</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>16</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>No limit</td>
<td>Any contractor</td>
<td>$3,000</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td>Teaching or research</td>
<td>2 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>21(1)</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and training: Remittances or allowances</td>
<td>Compensation during study or training</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>21(2)</td>
</tr>
<tr>
<td></td>
<td>22</td>
<td>Scholarships or fellowship grants</td>
<td>2 years</td>
<td>Any U.S. or foreign resident</td>
<td>$8,000 p.a.</td>
<td>21(2)</td>
</tr>
<tr>
<td><strong>Barbados</strong></td>
<td>16</td>
<td>Independent personal services</td>
<td>89 days</td>
<td>Any foreign contractor</td>
<td>No limit</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>89 days</td>
<td>Any U.S. contractor</td>
<td>$5,000</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>No limit</td>
<td>Any U.S. or foreign resident</td>
<td>$5,000</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and training: Remittances or allowances</td>
<td>Compensation during study</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20</td>
</tr>
<tr>
<td><strong>Belgium</strong></td>
<td>15</td>
<td>Scholarship or fellowship grant</td>
<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>21(1)</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>Independent personal services</td>
<td>182 days</td>
<td>Any contractor</td>
<td>$3,000</td>
<td>14(2)(a)(b)</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td>90 days</td>
<td>Any contractor</td>
<td>$250 per day</td>
<td>14(2)(c)</td>
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<tr>
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<td>17</td>
<td>Dependent personal services</td>
<td>182 days</td>
<td>Belgian resident</td>
<td>No limit</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td>Teaching</td>
<td>2 years</td>
<td>U.S. educational institution</td>
<td>No limit</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and training: Remittances or allowances</td>
<td>Compensation during training</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>21(1)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12 consec. mo.</td>
<td>Belgian resident</td>
<td>$3,000</td>
<td>21(1b)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Compensation while gaining experience</td>
<td>Other foreign or U.S. resident</td>
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</tr>
<tr>
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<td></td>
<td>12 consec. mo.</td>
<td>Belgian resident</td>
<td>$5,000</td>
<td>21(1a)</td>
</tr>
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<td>Independent personal services</td>
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<td>Any contractor</td>
<td>No limit</td>
<td>14(2)</td>
</tr>
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<td>Any contractor</td>
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<td>No limit</td>
<td>XVI</td>
</tr>
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<td>Public entertainment</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>XVI</td>
</tr>
<tr>
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<td>19</td>
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<td>Any foreign resident</td>
<td>No limit</td>
<td>XVI</td>
</tr>
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<td>Category of Personal Services</td>
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<td>Required Employer or Payer</td>
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<td>Treaty Article Citation</td>
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<td></td>
</tr>
<tr>
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<td>-----------------------------</td>
<td>-------------------------------</td>
<td>------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>China, People’s Rep. of</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>15 Scholarship or fellowship grant</td>
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<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>20(b)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16 Independent personal services</td>
<td>183 days</td>
<td>Any contractor</td>
<td>No limit</td>
<td>13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 Public entertainment</td>
<td>No limit</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17 Dependent personal services</td>
<td>183 days</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 Public entertainment</td>
<td>No limit</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Teaching</td>
<td>3 years</td>
<td>U.S. educational or research institute</td>
<td>No limit</td>
<td>19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 Studying and training</td>
<td>Remittances or allowances</td>
<td>No specific limit</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20(a)</td>
<td></td>
</tr>
<tr>
<td>20 Compensation during training or while gaining experience</td>
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<td>$5,000 p.a.</td>
<td>20(c)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commonwealth of Independent States</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>Limited</td>
<td>VI(1)</td>
<td></td>
<td></td>
</tr>
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Table 2. (Continued)

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<th>Compensation while recipient of scholarship or fellowship grant 2</th>
<th>Compensation while gaining experience 2</th>
<th>Compensation during training 2</th>
<th>Other foreign resident or U.S. or foreign resident 3</th>
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<td>No limit</td>
<td>14</td>
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<tr>
<td></td>
<td>Public entertainment</td>
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<td>Any contractor</td>
<td>$10,000 14</td>
<td>17</td>
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<td>Dependent personal services</td>
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<td>$10,000 17</td>
<td>17</td>
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<td>Any U.S. or foreign resident</td>
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<td>No limit</td>
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<td>183 days</td>
<td>Any foreign contractor</td>
<td>No limit</td>
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<td>Studying and training Remittances or allowances</td>
<td>5 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>22(1)</td>
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<tr>
<td></td>
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<td>Any U.S. or foreign resident</td>
<td>$3,000 p.a. 22</td>
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<td>Code (2)</td>
<td>Purpose (3)</td>
<td>Maximum Presence in U.S. (4)</td>
<td>Required Employer or Payer (5)</td>
<td>Maximum Amount of Compensation (6)</td>
<td>Treaty Article Citation (7)</td>
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<tr>
<td>Trinidad and Tobago</td>
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<td>5 years</td>
<td>Any U.S. or foreign resident</td>
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<td>16</td>
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<td>Any foreign resident contractor</td>
<td>No limit</td>
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<td></td>
<td>17</td>
<td>Independent personal services</td>
<td>183 days</td>
<td>Any U.S. contractor</td>
<td>$3,000</td>
<td>17</td>
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<td></td>
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<td>17</td>
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<td>19</td>
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<td></td>
<td></td>
<td>Compensation during training</td>
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<td>Any foreign resident</td>
<td>No limit</td>
<td>19(1)</td>
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<td>Compensation while gaining experience</td>
<td>5 years</td>
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<td>Remittances or allowances</td>
<td></td>
<td>U.S. Government or its contractor</td>
<td>$10,000</td>
<td>19(2)</td>
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<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>20</td>
<td></td>
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<tr>
<td></td>
<td>16</td>
<td>Independent personal services</td>
<td>183 days</td>
<td>U.S. resident contractor</td>
<td>$7,500 p.a.</td>
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<tr>
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<td>17</td>
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<td>183 days</td>
<td>Any contractor</td>
<td>$7,200 p.a.</td>
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<td>183 days</td>
<td>Any foreign resident</td>
<td>$7,200 p.a.</td>
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<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>20</td>
<td></td>
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<td></td>
<td></td>
<td>Compensation during training</td>
<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>$4,000 p.a.</td>
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<td></td>
<td></td>
<td>Independent personal services</td>
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<td>U.S. or foreign resident</td>
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<td>20(1)</td>
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<tr>
<td>Turkey</td>
<td>16</td>
<td>Independent personal services</td>
<td>183 days</td>
<td>Any contractor</td>
<td>No limit</td>
<td>14</td>
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<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>$3,000</td>
<td>17</td>
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<tr>
<td></td>
<td>18</td>
<td>Teaching or research</td>
<td>183 days</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>17</td>
<td></td>
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<td></td>
<td>19</td>
<td>Studying and training: Remittances or allowances</td>
<td>2 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20(2)</td>
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<td>Independent personal services</td>
<td></td>
<td>Any contractor</td>
<td>No limit</td>
<td>20(1)</td>
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<td>Ukraine</td>
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<td>Scholarship or fellowship grant</td>
<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
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<td></td>
<td></td>
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<td></td>
<td>16</td>
<td>Independent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>14</td>
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<tr>
<td></td>
<td>17</td>
<td>Independent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>15</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>18</td>
<td>Teaching or research</td>
<td>183 days</td>
<td>Any contractor</td>
<td>No limit</td>
<td>20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and training: Remittances or allowances</td>
<td>5 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20</td>
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<tr>
<td>United Kingdom</td>
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<td>Independent personal services</td>
<td>183 days</td>
<td>Any contractor</td>
<td>$20,000 p.a.</td>
<td>16</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>14</td>
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<tr>
<td></td>
<td>18</td>
<td>Teaching or research</td>
<td>183 days</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>16</td>
<td></td>
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<tr>
<td></td>
<td>19</td>
<td>Studying and training: Remittances or allowances</td>
<td>1 year</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Maximum length of period for purposes of tax treaty.
2. No limit means there is no specific limit set by the government.
3. Compensation includes wages, salaries, fees, and similar payments.
4. Government includes federal, state, and local governments.
5. Foreign resident means an individual who is not a U.S. citizen or U.S. resident for tax purposes.
6. Any foreign resident means any individual who is not a U.S. citizen or U.S. resident for tax purposes.
7. Any U.S. or foreign resident means any individual who is either a U.S. citizen or a foreign resident.
8. Any U.S. or foreign resident contractor means any individual who is either a U.S. citizen or a foreign resident working for a U.S. or foreign resident employer.
9. Any U.S. or foreign resident government means any U.S. or foreign resident government entity.
10. Remittances or allowances include income from sources within the U.S. or foreign resident countries.
Table 2. (Continued)

<table>
<thead>
<tr>
<th>Country</th>
<th>Code</th>
<th>Category of Personal Services</th>
<th>Maximum Presence in U.S.</th>
<th>Required Employer or Payer</th>
<th>Maximum Amount of Compensation</th>
<th>Treaty Article Citation</th>
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<tbody>
<tr>
<td>Venezuela</td>
<td>15</td>
<td>Scholarship or fellowship grants</td>
<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>21(1)</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>Independent personal services</td>
<td>No limit</td>
<td>Any contractor</td>
<td>No limit</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>$6,000</td>
<td>15</td>
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<tr>
<td></td>
<td>18</td>
<td>Public entertainment</td>
<td>No limit</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>19</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Teaching</td>
<td>2 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>21(3)</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Remittances or allowances</td>
<td>5 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>21(1)</td>
</tr>
<tr>
<td></td>
<td>21</td>
<td>Compensation during training</td>
<td>12 mos</td>
<td>Venezuelan resident</td>
<td>$8,000</td>
<td>21(2)</td>
</tr>
<tr>
<td></td>
<td>22</td>
<td>Compensation while gaining experience</td>
<td>5 years</td>
<td>Other foreign or U.S. resident</td>
<td>$5,000 p.a.</td>
<td>21(1)</td>
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<tr>
<td></td>
<td>23</td>
<td>Public entertainment</td>
<td>No limit</td>
<td>Venezuelan resident</td>
<td>$8,000</td>
<td>21(2)</td>
</tr>
</tbody>
</table>
1. Refers to income code numbers under which the income is reported on Forms [1042-S]. Personal services must be performed by a nonresident alien individual who is a resident of the specified treaty country.
2. Applies only if training or experience is received from a person other than an alien employer.
3. Employment with a team which participates in a league with regularly scheduled games in both countries is covered under the provisions for dependent personal services.
4. Does not apply to compensation for research work primarily for private benefit.
5. Grant must be from a nonprofit organization. In many cases, the exemption also applies to amounts from either the U.S. or foreign government. For Indonesia and the Netherlands, the exemption also applies if the amount is awarded under a technical assistance program entered into by the United States or the foreign government, or its political subdivisions or local authorities.
6. Reimbursement expenses are not taken into account in figuring any maximum compensation to which the exemption applies. For Japan and Trinidad and Tobago, only travel expenses are disregarded in figuring the maximum compensation.
7. Does not apply to fees of a foreign director of a U.S. corporation.
8. Does not apply to compensation for research work other than the U.S. educational institution involved.
9. Exemption does not apply if gross receipts exceed this amount. Income is fully exempt if visit to the United States is substantially supported by public funds of the treaty country or its political subdivisions or local authorities.
10. Applies only to full-time student or trainee.
11. The time limit pertains only to an apprentice or business trainee.
12. Does not apply to compensation paid to public entertainers (actors, artists, musicians, athletes, etc.).
13. Does not apply to compensation paid to public entertainers for a day or more.
14. Exemption applies only if the compensation is subject to tax in the country of residence of a specific arrangement agreed to by the governments of the treaty countries.
15. The 5-year limit pertains only to training or research.
16. Compensation is not exempt directly connected with a place of business that is not a permanent establishment is exempt if the alien is present in the United States for a period not exceeding 182 days. Compensation is substantially supported by public funds of the treaty country for technical services directly connected with the application of a right or property giving rise to the income if the services are provided as part of a contract granting the use of the right or property.
17. Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 22.
18. Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 22(1).
19. Exemption does not apply if the individual previously claimed the benefit of this Article.
20. The combined period of benefits under Articles 20 and 2(1) cannot exceed 5 years.
21. Exemption does not apply if the individual either (a) previously claimed the benefit of this Article, or (b) during the immediately preceding period, claimed the benefit of Article 23. The benefits under Articles 22 and 23 cannot be claimed at the same time.
22. Exemption does not apply if gross receipts (including reimbursements) exceed this amount during any 12-month period.
23. This provision does not apply if the competent authority of the treaty country for tax purposes does not agree that the income is substantially supported by that treaty country.
24. Applies to grants, allowances, and other similar payments received for studying or doing research.
25. A $10,000 limit applies if the expense is borne by a permanent establishment or a fixed base in the United States.
26. This provision does not apply if these activities are substantially supported by a nonprofit organization or by public funds of the treaty country or its political subdivisions or local authorities.
27. Applies to any additional period that a full-time student needs to complete the educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.
28. The combined benefit for teaching cannot exceed 5 years.
29. Exemption does not apply if the recipient maintains a permanent establishment in the United States which is effective connected.
30. The exemption does not apply to income received for performing services in the United States as an entertainer or a sportsperson. However, this income is exempt for U.S. income tax if the visit is (a) substantially supported by public funds of Ukraine, its political subdivisions, or local authorities, or (b) for a period not exceeding 12 consecutive months.
31. Exemption does not apply if gross receipts, including reimbursements, exceed this amount during the year. Income is fully exempt if visit is wholly or mainly supported by public funds of one or both of the treaty countries or their political subdivisions or local authorities.
32. Exemption does not apply if the individual either (a) previously claimed the benefit of this Article, or (b) during the immediately preceding period, claimed the benefit of Article 23.
33. The benefits under Articles 22 and 23 cannot be claimed at the same time.
34. Exemption does not apply if gross receipts (including reimbursements) exceed this amount during any 12-month period.
35. This provision does not apply if the competent authority of the treaty country for tax purposes does not agree that the income is substantially supported by that treaty country.
36. Applies to grants, allowances, and other similar payments received for studying or doing research.
37. A $10,000 limit applies if the expense is borne by a permanent establishment or a fixed base in the United States.
38. This provision does not apply if these activities are substantially supported by a nonprofit organization or by public funds of the treaty country or its political subdivisions or local authorities.
39. Applies to any additional period that a full-time student needs to complete the educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.
40. The combined benefit for teaching cannot exceed 5 years.
41. Exemption does not apply if the recipient maintains a permanent establishment in the United States which is effective connected.
42. The exemption does not apply to income received for performing services in the United States as an entertainer or a sportsperson. However, this income is exempt for U.S. income tax if the visit is (a) substantially supported by public funds of Ukraine, its political subdivisions, or local authorities, or (b) for a period not exceeding 12 consecutive months.
Table 3. **List of Tax Treaties** (Updated through February 1, 2007)

<table>
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<tr>
<th>Country</th>
<th>Official Text Symbol</th>
<th>General Effective Date</th>
<th>Citation</th>
<th>Applicable Treasury Explanations or Treasury Decision (T.D.)</th>
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<tr>
<td>Austria</td>
<td>TIAS</td>
<td>Jan. 1, 2004</td>
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<tr>
<td>Bangladesh</td>
<td>TIAS</td>
<td>Jan. 1, 2007</td>
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<td>Czech Republic</td>
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<td>Jan. 1, 1993</td>
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<td>Denmark</td>
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<td>Jan. 1, 2001</td>
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<td>Estonia</td>
<td>TIAS</td>
<td>Jan. 1, 2000</td>
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<td>Finland</td>
<td>TIAS 12101</td>
<td>Jan. 1, 1991</td>
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<td>France</td>
<td>TIAS</td>
<td>Jan. 1, 1996</td>
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<td>Germany</td>
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1 (TIAS) — Treaties and Other International Act Series.
2 Information on the treaty can be found in Publication 597, Information on the United States-Canada Income Tax Treaty.
3 The U.S.-U.S.S.R. income tax treaty applies to the countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.
How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the Taxpayer Advocate Service by calling toll-free 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems. You can file Form 911, Application for Taxpayer Assistance Order, or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

Low income tax clinics (LITCs). LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers with limited English proficiency or who speak English as a second language. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area. It is available at www.irs.gov or at your local IRS office.

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains a list of free tax publications and describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.

Internet. You can access the IRS website at www.irs.gov. 24 hours a day, 7 days a week to:

- E-file your return. Find out about commercial tax preparation and e-file services available free to eligible taxpayers.
- Check the status of your 2006 refund. Click on Where's My Refund? Wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2006 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using our withholding calculator.
- Sign up to receive local and national tax information or call 1-800-829-1040.
- Get information on starting and operating a small business.

Phone. Many services are available by phone.

- Ordering forms, instructions, and publications. Call 1-800-829-3676 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- Asking tax questions. Call the IRS with your tax questions at 1-800-829-1040.
- Solving problems. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under United States Government, Internal Revenue Service.

TTY/TDD equipment. If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.

TeleTax topics. Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.

Refund information. To check the status of your 2006 refund, call 1-800-829-4477 and press 1 for automated refund information or call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2006 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.

Evaluating the quality of our telephone services.

To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

Walk-in. Many products and services are available on a walk-in basis.

- Products. You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.

- Services. You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you're more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary, but if you prefer, you can call your local center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. To find the number, go to www.irs.gov/localcontacts or look in the phone book under United States Government, Internal Revenue Service.

Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

National Distribution Center P.O. Box 8903
Bloomington, IL 61702-8903

CD for tax products. You can order Publication 1796, IRS Tax Products CD, and obtain:

- A CD that is released twice so you have the latest products. The first release ships in February and the final release ships in March.

- Current-year forms, instructions, and publications.

- Prior-year forms, instructions, and publications.

- Bonus: Historical Tax Products DVD - Ships with the final release.

- Tax Map: an electronic research tool and finding aid.

- Tax law frequently asked questions.

- Tax Topics from the IRS telephone response system.

- Fill-in, print, and save features for most tax forms.

- Internal Revenue Bulletins.

- Toll-free and email technical support.

Buy the CD from National Technical Information Service (NTIS) at www.irs.gov/contacts for
$25 (no handling fee) or call 1-877-CDFORMS (1-877-233-6767) toll free to buy the CD for $25 (plus a $5 handling fee). Price is subject to change.

**CD for small businesses.** Publication 3207, The Small Business Resource Guide CD for 2006, is a must for every small business owner or any taxpayer about to start a business. This year’s CD includes:

- Helpful information, such as how to prepare a business plan, find financing for your business, and much more.
- All the business tax forms, instructions, and publications needed to successfully manage a business.
- Tax law changes for 2006.
- Tax Map: an electronic research tool and finding aid.
- Web links to various government agencies, business associations, and IRS organizations.
- “Rate the Product” survey—your opportunity to suggest changes for future editions.
- A site map of the CD to help you navigate the pages of the CD with ease.
- An interactive “Teens in Biz” module that gives practical tips for teens about starting their own business, creating a business plan, and filing taxes.

An updated version of this CD is available each year in early April. You can get a free copy by calling 1-800-829-3676 or by visiting www.irs.gov/smallbiz.