

tax\_nr\_ben\_chart1 (1)

**NONRESIDENT ALIEN TAX TREATY BENEFITS**

TREATY COUNTRY	<u>PARTICIPANTS IN</u>						
	<u>STUDENTS</u>	<u>TRAINEES</u>	<u>U.S. GOVT PROGRAMS</u>	<u>TEACHERS/RESEARCHERS</u>	<u>INDEPENDENT CONTRACTORS</u>	<u>PRIZES &amp; AWARDS</u>	<u>ROYALTIES</u>
VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>AUSTRALIA</b> Eff. 1983	Article 20 14% Tax Sch/Fellow Graduated Tax Svce	Article 20 14% Taxation Graduated Tax Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article 14 Article 17 <\$10,000 Yr. Entertainer	Article 21 No Exemption 30% Tax	Article 12 5% copyright 0% Industrial
<b>AUSTRIA</b> Eff 1999	Article 20 14% Tax Sch/Fellow Graduated Tax Svce	Article 20 3 Yrs From Arrival Graduated Tax Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article 14 Article 17 <\$20,000 Yr. Entertainer	Article 21 Exempt	Article 12 10% Motion Pict. 0% Other
<b>BANGLADESH</b> Eff 2009	Article 21 2 Yrs Exempt \$8000 Tax Yr Svce	Article 21 2 Yrs Exempt		Article 21 2 Yrs Exempt	Article 15 Article 18 <\$10,000 Yr Entertainer	Article 22 30%	Article 12 10%
<b>BARBADOS</b> Eff 1984	Article 20 14% Tax Sch/Fellow Elect same as US	Article 20 14% Taxation	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article 14 Article 17 Entertainment <\$250 day/\$4000 Yr. Ent	Article 21 No Exemption 30%	Article 12 5% Tax
<b>BELGIUM</b> Eff 1971 Rev 2008	Article 19 5 Tax Yrs Exempt \$9000 Tax Yr. Svce	Article 19 5 Tax Yrs Exempt \$9000 Tax Yr. Svce		Article 19 2 Yr. Exempt Back to Back CL	Article 7 & 14 Article 16 <\$20,000 Yr. Ent	Article 22 No Exemption 30% Tax	Article 12 0% all

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	<u>STUDENTS</u>	<u>TRAINEES</u>	<u>U.S. GOVT PROGRAMS</u>	<u>TEACHERS/RESEARCHERS</u>	<u>INDEPENDENT CONTRACTORS</u>	<u>PRIZES &amp; AWARDS</u>	<u>ROYALTIES</u>
VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>BULGARIA</b> Eff 1/1/2009	Article 19 14% tax Sch/fellow \$9000. tax yr svcs	Article 19 14% tax Sch/fellow \$9000. tax yr svcs		Article 19 2 Yr Exempt	Article 7 & 14 <183 days w/o fix base Article 16 Entertainment <\$15,000 Yr Entertainer	No Article Applies No Exemption 30%	Article 12 5% all
<b>CANADA</b> Eff 1985	Article XX 14% Tax Sch/Fellow Graduated Tax Svce	Article XX 14% Taxation Graduated Tax Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article VII & XIV Exempt w/o Fixed Base <\$10,000 Yr. Exempt Article XVI <\$15,000 Yr. Exmpt. Ent Retroactive Clause	Article XXII No Exemption 30% Tax	Article XII 10% Motion Pict. 0% Other
<b>CHINA</b> Eff 1987	Article 20(b) Exempt Sch/Fellow Article 20(a) \$5,000/ Tax Yr. Svce	Article 20(b) Exempt Sch/Fellow Article 20© \$5000 Tax Yr. Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	Article 19 3 Yr. Exempt	Article 13 <183 days w/o fix base Article 16 Entertainment	Article 21 No Exemption 30%	Article 11 10% Tax
<b>CIS</b> Eff 1976	Article VI 5 Tax Yr. Ex Sch/Fell Up to \$10,000 Graduated Tax Svcs	Article VI 1 Yr. Exempt	Article VI 1 Yr. Exempt	Article VI 2 Yr. Exempt Back to Back Clause	Article VI <183 days w/o fix base Govt. Exempt	No Article Applies No Exemption 30% Tax	Articles III Exempt
<b>CYPRUS</b> Eff 1986	Article 21 5 Tax Yr. Exempt \$2000 Tax Yr. Svce	Article 21 <1 Yr./ \$7,500 Svce	Article 21 <1 Yr/\$10,000 Svce	No Article Applies Graduated Tax	Article 17 <183 days w/o fix base Article 19(1) <\$500 day/\$5000 Tax Yr Entertainment	No Article Applies No Exemption 30% Tax	Article 14 0% all

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	<u>STUDENTS</u>	<u>TRAINEES</u>	<u>U.S. GOVT PROGRAMS</u>	<u>TEACHERS/RESEARCHERS</u>	<u>INDEPENDENT CONTRACTORS</u>	<u>PRIZES &amp; AWARDS</u>	<u>ROYALTIES</u>
VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>CZECH REPUBLIC</b> Eff 1993	Article 21 5 Tax Yr. Exempt \$5,000/ Tax Yr. Svce	Articles 21 <12 Consecutive Mos <\$8000 Yr. Svce	Article 21 <1Yr/\$10,000 Svce	Article 21 2 Yr. Exempt Back to Back Cl	Article 14 <183 days w/o fix base Article 18 <\$20,0000 Tax Yr Ent	Article 22 Exempt	Article 12 10% industrial 0% copyright
<b>DENMARK **</b> Eff 1948 Revised 2001	Article 20 14% Tax Sch/Fellow Graduated Tax Svce	Article 20 3 yr exemption	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article 2001 2 Yr. Exemption Teachers Only oth-Graduated Tax	Article 14 <183 days w/o fix base Article 17 <\$20,0000Yr Ent	No Article Applies No Exemption 30% Tax	Article 12 Exempt
<b>EGYPT</b> Eff 1982	Article 23 5 Tax Yr. Exempt \$3,000/ Tax Yr. Svce	Article 23 <12 Consecutive Mos <\$7,500/ Tax Yr. Svce	Article 23 <1Yr/\$10,000 Svce	Article 22 2 Yr. Exempt Back to Bacl CL	Article 15 <90 Day w/o fix base Article 17 <\$400 Day Entertainer	No Article Applies No Exemption 30% Tax	Article 13 0% Industrial 0% Motion Pict 15% Other
<b>ESTONIA</b> Eff 2000	Article 20 5 Yr. Exempt \$5,000/ Tax Yr. Svce	Article 20 <12 Consecutive Mos <\$8,000/ Tax Yr. Svce	Article 20 <1 Yr/\$10,000 Svce	No Article Applies Graduated Tax	Article 14 <183 days w/o fix base Article 17 <\$20,000 Yr. Ent	Article 21 No Exemption 30%	Article 12 5% Industrial 10% Other
<b>FINLAND</b> Eff 1991	Article 20 14% Tax Sch/Fellow Graduated Tax Svce	Article 20 14% Taxation Graduated Tax Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article 14 <183 days w/o fix base Article 17 <\$20,000 Tax Yr Ent	Article 21 Exempt	Article 12 Exempt

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TREATY COUNTRY	<u>PARTICIPANTS IN</u>						
	<u>STUDENTS</u>	<u>TRAINEES</u>	<u>U.S. GOVT PROGRAMS</u>	<u>TEACHERS/RESEARCHERS</u>	<u>INDEPENDENT CONTRACTORS</u>	<u>PRIZES &amp; AWARDS</u>	<u>ROYALTIES</u>
VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>FRANCE</b>	Article 21	Article 21	No Article Applies	Article 20	Article 14	Article 21	Article 12
Eff 1996	5 Tax Yr. Exempt \$5000/ Tax Yr. Svce	<12 Consecutive Mos <\$8000 Tax Yr. Services	14% Tax Sch/Fellow Graduated Tax Svce	2 Yr. Exempt <b>Once in Lifetime CL</b>	<183 days w/o fix base Article 17 <\$10,000 Yr. Ent	Exempt	5% Industrial 0% Other
<b>GERMANY</b>	Article 20	Article	No Article Applies	Article 20	Article 7 & 14	Article 21	Article 12
Eff 1991 Rev	<4 Yr. Exempt \$9000 Tax Yr. Svce <b>Retroactive Clause</b>	<4 Yr. Exempt <\$10,000 Tax Yr. Svce <b>Retroactive Clause</b>	14% Tax Sch/Fellow Graduated Tax Svce	*2 Yr. Exempt Back to Back Cl <b>Retroactive Clause</b>	<183 days w/o fix base Article 17 <\$20,000 Yr. Entertainer	Exempt	Exempt
<b>GREECE</b>	Article XIII	Article XIII	No Article Applies	Article XII	Article X	No Article Applies	Article VII
Eff 1953	14% Tax Sch/Fellow Graduated Tax Svce	14% Taxation Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	3 Yr. Exempt Teachers Only oth-Graduated Tax	<183 Days/\$10,000	No Exemption 30% Tax	30% Motion Pict. 0% Other
<b>HUNGARY</b>	Article 18	Article 18	No Article Applies	Article 17	Article 13	Article 19	Article 11
Eff 1980	14% Tax Sch/Fellow Graduated Tax Svce	14% Taxation Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	2 Yr. Exempt	<183 days w/o fix base	Exempt	Exempt
<b>ICELAND</b>	Article 19 prev 22(1)	Article 19 prev 22(2)	Article 19 prev 22(3)	No Article 2009	Article 7 new 18 old	No Article Applies	Article 14
Eff 1976 Rev 2009	5 Tax Yr. Exempt \$9000 Tax Yr. Svce	<12 Consecutive Mos <\$9000 Tax Yr. Svce	<1 Yr/\$9,000 Svce	Article 21 Old 2 Yr. Exempt Back to Back CL	<183 days w/o fix base Article 16 <\$20,000 Yr Ent	No Exemption 30% Tax	30% Motion Pict. 5% new 0% other
<b>INDIA</b>	Article 21	Article 21	No Article Applies	Article 22	Article 15	Article 23	Article 12
Eff 1991	14% Tax Sch/Fellow Entitle same as US/Svce	14% Tax Sch/Fellow Entitle same as US/Svce	14% Tax Sch/Fellow Graduated Tax Svce	*2 Yr. Exempt <b>Retroactive Clause</b>	<90 Days w/o fix base Article 18 <\$1500 Yr. Ent	No Exemption 30%	10% Industrial 15% Other

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VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>INDONESIA</b> Eff 1988	Article 19 5 Tax Yr. Exempt \$2000 Tax Yr. Svce	Article 19 <12 Consecutive Mos <\$7500 Tax Yr. Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	Article 20 2 Yr. Exempt	Article 15 <120 Day w/o fix base Article 17 <\$2000 Yr for Ent	No Article Applies No Exemption 30% Tax	Article 13 10% Tax
<b>IRELAND</b> Eff 1998	Article 20 14% Tax Sch/Fellow Graduated Tax Svce	Article 20 1 Yr. from Arrival	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article 14 <183 days w/o fix base Article 17 \$20,000 Yr. Entertainer	Article 22 Exempt	Article 12 Exempt
<b>ISRAEL</b> Eff 1975 Revised 1995	Article 24 5 Tax Yr. Exempt \$3000 Tax Yr. Svce	Article 24 <12 Consecutive Mos. <\$7500 Tax Yr. Svce	Article 24 1 Yr/\$10,000 Svce	Article 23 2 Yr. Exempt	Article 16 <183 days w/o fix base Article 18 <\$400 Day Ent	No Article Applies No Exemption 30% Tax	Article 14 15% Industrial 10% Other
<b>ITALY</b> Eff 1985	Article 21 14% Tax Sch/Fellow Graduated Tax Svce	Article 21 14% Taxation Graduated Tax Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	Article 20 2 Yr. Exempt	Article 14 <183 days w/o fix base Article 17(1) <90 Day/\$12,000 For Ent	Article 22 Exempt	Article 12 10% Industrial 8% Motion Pict. 5% Other
<b>JAMAICA</b> Eff 1982	Article 21 14% Tax Sch/Fellow Elect same as US	Article 21 <12 Consecutive Mos <\$7500 Tax Yr. Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	Article 22 2 Yr. Exempt <b>Once in Lifetime</b>	Article 14 <90 Day/\$5000/ fix base Article 18 <\$400 Day/\$5000 Yr. Ent Retroactive Clause	Article 23 No Exemption 30%	Article 12 10% Tax

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VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>JAPAN</b> Eff 1973 Rev 2004	Article 19 14% Tax Sch/Fellow	Article 19 <12 Consecutive Mos	article no longer apply	Article 20 2 Yr. Exempt Back To Back CL	Article 7 & 14 <183 days w/o fix base Article 16 <\$10,000 Yr Ent	No Article Applies No Exemption 30% Tax	Article 14 0%
<b>KAZAKHSTAN</b> Eff 1996	Article 19 5 Tax Yr. Exempt Graduated Tax Svce	Article 19 5 Yr. Exempt Graduated Tax Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	Article 19 5 Tax Yr Exempt Researchers only oth-Graduate Tax	Article 14 <183 days w/o fix base	Article 20 No Exemption 30% Tax	Article 12 10% Tax
<b>KOREA SOUTH</b> Eff 1980	Article 21 5 Tax Yr. Exempt \$2000/Tax Yr. Svce	Article 21 <1 Yr. Exempt <\$5000/Tax Yr. Svce	Article 21 <1 Yr/\$10,000 Svce	Article 20 2 Yr. Exempt Back to Back Cl	Article 18 <183 Day/\$3000/fix base	No Article Applies No Exemption 30% Tax	Article 14 15% Industrial 10% Other
<b>LATVIA</b> Eff 2000	Article 20 5 Tax Yr. Exempt \$5,000/ Tax Yr. Svce	Article 20 <12 Consecutive Mos <\$8,000/ Tax Yr. Svce	Article 20 <1 Yr/\$10,000 Svce	Article 20 5 TaxYr Exempt \$5000 Tax Yr Svc Reseachers Only oth-Graduated Tax	Article 14 <183 days w/o fix base Article 17 <\$20,000 Yr. Entertainer	Article 22 Exempt	Article 12 5% Industrial 10% Other
<b>LITHUANIA</b> Eff 2000	Article 20 5 Tax Yr. Exempt \$5,000/ Tax Yr. Svce	Article 20 <12 Consecutive Mos <\$8,000/ Tax Yr. Svce	Article 20 <1 Yr/\$10,000 Svce	Article 20 5Tax Yr Exempt \$5000 Tax Yr Svc Researchers Only oth-Graduated Tax	Article 14 <183 days w/o fix base Article 17 <\$20,000 Yr. Entertainer	Article 22 Exempt	Article 12 5% Industrial 10% Other

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VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>LUXEMBOURG</b> Eff 1964	Article 21 14% Tax Sch/Fellow Graduated Tax Svce	Article 21 <2 yr exempt <b>Retroactive Clause</b>	Article 21 <1 Yr/\$10,000 Svce Retroactive Clause	Article 21 2 Yr. from Arrival <b>Retroactive Clause</b>	Article 15 <183 Day w/o fix base Article 18 <\$10,000 Yr Ent	No Article Applies No Exemption 30% Tax	Article VII Exempt
<b>MEXICO</b> Eff 1994	Article 21 14% Tax Sch/Fellow Graduated Tax Svce	Article 21 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article 14 <183 days w/o fix base Article 18 <183 Day/\$3000 Yr. Ent	Article 23 No Exemption 30% Tax	Article 12 10% Tax
<b>MOROCCO</b> Eff 1981	Article 18 5 Tax Yr. Exempt \$2000 Tax Yr. Svce	Article 18 5 Yr. Exempt \$2000 Tax Yr. Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article 14 <183 Day/\$5000 w/o fix base Article 16 No Exempt Entertainer	No Article Applies No Exemption 30% Tax	Article 12 10% Tax
<b>NETHERLANDS</b> Eff 1994	Article 22 3 Tax Yr. Exempt \$2000/Tax Yr. Svce	Article 22 3 Yr. Exempt \$2000/Tax Yr. Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	Article 21 *2 Yr. Exempt Back to Back Cl <b>Retroactive Clause</b>	Article 15 <183 days w/o fix base Article 18 <\$10,000 Yr. Ent	Article 23 Exempt	Article 13 Exempt
<b>NEW ZEALAND</b> Eff 1983	Article 20 14% Tax Sch/Fellow Graduated Tax Svce	Article 20 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article 14 <183 days w/o fix base Article 17 <183 Day/\$10,000 Ent	Article 21 No Exemption 30%	Article 12 10% Tax
<b>NORWAY</b> Eff 1971	Article 16 5 Tax Yr. Exempt \$2000/Tax Yr. Svce	Article 16 <12 Consecutive Mos <\$5000/Tax Yr. Svce	Article 16 <1 Yr/\$10,000 Svce	Article 15 2 Yr. Exempt Back to Black CL	Article 13 <183 Day/\$10,000 <90 Day/\$10,000 Ent	No Article Applies No Exemption 30% Tax	Article 10 Exempt

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VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>PAKISTAN</b> Eff 1959	Article XIII 14% Tax Sch/Fellow \$5000/Tax Yr. Svce	Article XIII <12 Consecutive Mos <\$6000/Tax Yr. Svce	Article XIII <\$10,000/Tx Yr.	Article XII 2 Yr. Exempt Teachers Only oth-Graduated Tax	Article XI <183 days w/o fix base	No Article Applies No Exemption 30% Tax	Article VIII 30% Motion Pict. 0% Other
<b>PHILIPPINES</b> Eff 1983	Article 22 5 Tax Yr. Exempt \$3000/Tax Yr. Svce	Article 22 <12 Consecutive Mos <\$7500/Tax Yr. Svce	Article 22 <1 Yr/\$10000 Svce	Article 21 *2 Yr. Exempt Back to Back CL <b>Retroactive Clause</b>	Article 15 <90 Day/\$10,000 Fix base Article 17 <\$100 Day/\$3000 Yr. Ent	No Article Applies No Exemption 30% Tax	Article 13 15% Tax
<b>POLAND</b> Eff 1974	Article 18 5 Tax Yr. Exempt \$2000/Tax Yr. Svce	Article 18 <1 Yr. Exempt <\$5000/Tax Yr. Svce	Article 18 <1 Yr/\$10,000 Svce	Article 17 2 Yr. Exempt Aback to Back Clause	Article 15 <183 days w/o fix base	No Article Applies No Exemption 30% Tax	Article 13 10% Tax
<b>PORTUGAL</b> Eff 1994	Article 23 5 Tax Yr. Exempt \$5000/Tax Yr. Svce	Article 23 <12 Consecutive Mos <\$8000/Tax Yr. Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	Article 22 2 Yr. Exempt Back to Back Clause <b>Once in Lifetime CL</b>	Article 15 <183 days w/o fix base Article 19 <\$10,000 For Entertainer	Article 24 No Exemption 30% Tax	Article 13 10% Tax
<b>ROMANIA</b> Eff 1974	Article 20 5 Tax Yr. Exempt \$2000/Tax Yr. Svce	Article 20 < 1 Yr. Exempt <\$5000/Tax Yr. Svce	Article 20 < 1 Yr/\$10,000 Svce	Article 19 2 Yr. Exempt Back to Back Clause	Article 14 <183 days w/o fix base <90 Day/\$3000 Ent	No Article Applies No Exemption 30% Tax	Article 12 15% Industrial 10% Other
<b>RUSSIA</b> Eff 1994	Article 18 5 Tax Yr. Exempt Graduated Tax Svce	Article 18 5 Tax Yr. Exempt Graduated Tax Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	Article 18 5 Tax Yr Exempt Graduated Tax Researcher Only oth-graduated tax	Article 13 <183 days w/o fix base	Article 19 Exempt	Article 12 Exempt



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VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>SLOVAK REP</b> Eff 1993	Article 21 5 Yr. Exempt \$5000/Tax Yr. Svce <b>Once in Lifetime CL</b>	Article 21 <12 Consecutive Mos <\$8000/Tax Yr. Svce <b>Once in Lifetime CI</b>	Article 21 <1 Yr/\$10,000 Svce <b>Once in Lifetime</b>	Article 21 2 Yr. Exempt Back to Back Clause <b>Once in Lifetime CL</b>	Article 14 <183 days w/o fix base Article 18 <\$20,000 Yr. Ent	Article 22 Exempt	Article 12 10% Industrial 0% Other
<b>SLOVENIA</b> Eff 2001	Article 20 5 Tax Yr Exempt \$5000 Yr Svcs	Article 20 1 Yr Exempt \$8,000		Article 20 2Yr from arrival	Article 14 <183 days w/o fix base Article 17 <\$15,000 Yr Ent	Article 21 Exempt	Article 12 5%
<b>SOUTH AFRICA</b> Eff 1998	Article 20 14% Tax Sch/Fellow Graduated Tax Svce	Article 20 1 tax yr exempt	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	No Article Applies Graduated Tax	Article 14 <183 days w/o fix base Article 17 <\$7500 Yr. Ent	Article 21 Exempt	Article 12 Exempt
<b>SPAIN</b> Eff 1991	Article 22 5 Yr. Exempt \$5000/Tax Yr. Svce	Article 22 <12 Consecutive Mos <\$8000/Tax Yr. Svce	No Article Applies 14% Tax Sch/Fellow Graduated Tax Svce	Article 22 5 Tax Yr Ex Sch/Fell Graduated Tax Svcs Researchers only oth-Graduated Tax	Article 15 <183 days w/o fix base Article 19 <\$10,000 Yr. Ent	Article 23 Exempt	Article 12 8% Industrial 8% Motion Pict 5% Other
<b>SRI LANKA</b> Eff 1/1/2004	Article 21 14% tax Sch/Fellow Graduated Tax Svcs	Article 21 14% tax Sch/Fellow Graduated Tax Svcs	Articles 21 1 Yr \$6000	No Article Applies	Article 15 <183 days W/o fix base Article 18 <\$6000 Yr Ent	Article 22 30%	Article 12 10% Motion Picture 10% other 0% industrial

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VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>SWEDEN</b>	Article 21	Article 21	No Article Applies	No Article Applies	Article 14	Article 22	Article 12
Eff 1996	14% Tax Sch/Fellow Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	Graduated Tax	<183 days w/o fix base Article 18 <\$6000 Yr. Entertainer	Exempt	Exempt
<b>SWITZERLAND</b>	Article 20	Article 20	No Article Applies	No Article Applies	Article 14	Article 21	Article 12
Eff 1998	14% Tax Sch/Fellow Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	Graduated Tax	<183 days w/o fix base Article 17 <\$10,000 Yr. Entertainer	Exempt	Exempt
<b>THAILAND</b>	Article 22	Article 22	Article 22	Article 23	Article 15	Article 24	Article 12
Eff 1998	5 Tax Yr. Exempt \$3000/Tax Yr. Svce	<12 Consecutive Mos <\$7500/Tax Yr. Svce	<1 Yr/\$10,000 Svce	*2 Yr. Exempt Back to Back Clause <b>Once in Lifetime CI</b>	<90 Day/\$10,000 w/o fix base Article 19 <\$100 Day/\$3000 Yr. Ent	No Exemption 30% Tax	8% Industrial 5% Motion Pict 15% Other
<b>TRINIDAD &amp; TOBAGO</b>	Article 19	Article 19	Article 19	Article 18	Article 17	Article 3	Article 14
EFF 1970	5 Tax Yr. Exempt \$2000/Tax Yr. Svce	<1 Yr. exempt <\$5000/Tax Yr. Svce	<1 Yr/\$10,000 Svce	2 Yr. Exempt	<183 Day/\$3000 <\$100 Day Ent	No Exemption 30% Tax	15% Industrial 30% Motion Pict 0% other
<b>TUNISIA</b>	Article 20	Article 20	No Article Applies	Article 20	Article 14	Article 21	Article 12
Eff 1990	5 Tax Yr. Exempt \$4000/Tax Yr. Svce	5 Yr. Exempt \$4000/Tax Yr. Svce	14% Tax Sch/Fellow Graduated Tax Svce	5 Tax Yr Ex Sch/Fell Researchers Only	<183 Day/\$7500 w/o fix base Article 17	Exempt	10% Industrial 15% Motion Pict
<b>TURKEY</b>	Article 20	Article 20	No Article Applies	Article 20	Article 14	Article 21	Article 12
Eff 1998	14% Tax Sch/Fellow Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	2 Yr. Exempt	<183 days w/o fix base Article 17 <\$3000 Yr. Entertainer	Exempt	5% Industrial 10% Other

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**NONRESIDENT ALIEN TAX TREATY BENEFITS**

TREATY COUNTRY	<u>PARTICIPANTS IN</u>						
	<u>STUDENTS</u>	<u>TRAINEES</u>	<u>U.S. GOVT PROGRAMS</u>	<u>TEACHERS/RESEARCHERS</u>	<u>INDEPENDENT CONTRACTORS</u>	<u>PRIZES &amp; AWARDS</u>	<u>ROYALTIES</u>
VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
<b>UKRAINE</b>	Article 20	Article 20	No Article Applies	Article 20	Article 14	Article 21	Article 12
Eff 2001	5 Tax Yr Ex Sch/Fell Graduated Tax Svce	5 Tax Yr Ex Sch/Fell Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	5 Tax Yr Ex Sch/Fell Graduated Tax Svcs Researchers Only	<183 days w/o fix base	No Exemption 30% Tax	10% Tax
<b>UNITED KINGDOM</b>	Article 20	Article 20	No Article Applies	Article 20	Article 7 & 14	Article 22	Article 12
Eff 1975	14% Tax Sch/Fellow Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	*2 Yr. Exempt <b>Retroactive Clause</b>	<183 days w/o fix base Article 16 <\$20,000 Yr. Ent	Exempt	Exempt
<b>VENEZUELA</b>	Article 21	Article 21	No Article Applies	Article 21	Article 14	Article 22	Article 12
Eff 2000	5 Tax Yr. Exempt \$5000/Tax Yr. Svce	12 Consecutive Mos \$8,000/ Tax Yr. Svce	14% Tax Sch/Fellow Graduated Tax Svce	2 Yr. Exempt	<183 days w/o fix base Article 18 <\$6000 Yr. Entertainer	No Exemption 30%	5% Industrial 10% Other

The above Treaty Benefits are contingent upon the individuals filing the necessary forms to claim Treaty Benefits and have a valid **US** Tax Identification Number

This Includes IRS form 8233 or W8BEN and a valid Social Security or Individual Tax Identification Number

All exemption periods begin upon their first arrival in the United States and in most cases cannot be piggy back off another.

Effective January 1, 2001, Treaty Exemptions **cannot** be granted to anyone without a valid.

Social Security Number or International Tax Identification Number

\* Indicates Retroactive Clause applies on either time or money or both