

NONRESIDENT ALIEN TAX TREATY BENEFITS

TREATY COUNTRY	<div> <div>PARTICIPANTS IN</div> <div> <div>STUDENTS</div> <div>TRAINEES</div> <div> <div>U.S. GOVT PROGRAMS</div> <div>TEACHERS/RESEARC HERS</div> <div>INDEPENDENT CONTRACTORS</div> <div>PRIZES & AWARDS</div> <div>ROYALTIES</div> </div> </div> </div>						
	VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN	
AUSTRALIA	Article 20	Article 20	No Article Applies	No Article Applies	Article 14	Article 21	Article 12
Eff. 1983	14% Tax Sch/Fellow Graduated Tax Svce	14% Taxation Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	Graduated Tax	<183 days w/o fix base Article 17 <\$10,000 Yr. Entertainer	No Exemption 30% Tax	5% copyright 0% Industrial
AUSTRIA	Article 20	Article 20	No Article Applies	No Article Applies	Article 14	Article 21	Article 12
Eff 1999	14% Tax Sch/Fellow Graduated Tax Svce	3 Yrs From Arrival Graduated Tax Svce	14% Tax Sch/Fellow Graduated Tax Svce	Graduated Tax	<183 days w/o fix base Article 17 <\$20,000 Yr. Entertainer	Exempt	10% Motion Pict. 0% Other
BANGLADESH	Article 21	Article 21		Article 21	Article 15	Article 22	Article 12
Eff 2009	2 Yrs Exempt \$8000 Tax Yr Svce	2 Yrs Exempt		2 Yrs Exempt	<183 days w/o fix base Article 18 <\$10,000 Yr Entertainer	30%	10%
BARBADOS	Article 20	Article 20	No Article Applies	No Article Applies	Article 14	Article 21	Article 12
Eff 1984	14% Tax Sch/Fellow Elect same as US	14% Taxation	14% Tax Sch/Fellow Graduated Tax Svce	Graduated Tax	183 days/<\$5000 Yr Article 17 Entertainment <\$250 day/\$4000 Yr. Ent	No Exemption 30%	5% Tax
BELGIUM	Article 19	Article 19		Article 19	Article 7 & 14	Article 22	Article 12
Eff 1971	5 Tax Yrs Exempt	5 Tax Yrs Exempt		2 Yr. Exempt	<183 days w/o fix base	No Exemption	0% all
Rev 2008	\$9000 Tax Yr. Svce	\$9000 Tax Yr. Svce		Back to Back CL	Article 16 <\$20,000 Yr. Ent	30% Tax	

NONRESIDENT ALIEN TAX TREATY BENEFITS

TREATY COUNTRY	PARTICIPANTS IN						
	<u>STUDENTS</u>	<u>TRAINEES</u>	<u>U.S. GOVT PROGRAMS</u>	<u>TEACHERS/RESEARC HERS</u>	<u>INDEPENDENT CONTRACTORS</u>	<u>PRIZES & 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		
BULGARIA 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
CANADA 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
CHINA 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
CIS 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
CYPRUS 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

NONRESIDENT ALIEN TAX TREATY BENEFITS

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

tax_nr_ben_chart1 (1)

NONRESIDENT ALIEN TAX TREATY BENEFITS

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

NONRESIDENT ALIEN TAX TREATY BENEFITS

TREATY COUNTRY	<div> <div>PARTICIPANTS IN</div> <div> <div>STUDENTS</div> <div>TRAINEES</div> <div> <div>U.S. GOVT PROGRAMS</div> <div>TEACHERS/RESEARC HERS</div> <div>INDEPENDENT CONTRACTORS</div> <div>PRIZES & AWARDS</div> <div>ROYALTIES</div> </div> </div> </div>						
	VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN	
INDONESIA 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
IRELAND 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
ISRAEL 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
ITALY 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
JAMAICA 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 Once in Lifetime	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

NONRESIDENT ALIEN TAX TREATY BENEFITS

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

tax_nr_ben_chart1 (1)

NONRESIDENT ALIEN TAX TREATY BENEFITS

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

tax_nr_ben_chart1 (1)

NONRESIDENT ALIEN TAX TREATY BENEFITS

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

NONRESIDENT ALIEN TAX TREATY BENEFITS

TREATY COUNTRY	<div> <div><u>PARTICIPANTS IN</u></div> <div> <u>STUDENTS</u> <u>TRAINEES</u> <u>U.S. GOVT PROGRAMS</u> <u>TEACHERS/RESEARCHERS</u> <u>INDEPENDENT CONTRACTORS</u> <u>PRIZES & AWARDS</u> <u>ROYALTIES</u> </div> </div>						
	<u>VISA TYPE</u>	<u>F-J-M</u>	<u>F-J-M-Q</u>	<u>F-J</u>	<u>H-J-O-TN</u>	<u>B-J-O-P-TN</u>	
SLOVAK REP Eff 1993	Article 21 5 Yr. Exempt \$5000/Tax Yr. Svce Once in Lifetime CL	Article 21 <12 Consecutive Mos <\$8000/Tax Yr. Svce Once in Lifetime CI	Article 21 <1 Yr/\$10,000 Svce Once in Lifetime	Article 21 2 Yr. Exempt Back to Back Clause Once in Lifetime CL	Article 14 <183 days w/o fix base Article 18 <\$20,000 Yr. Ent	Article 22 Exempt	Article 12 10% Industrial 0% Other
SLOVENIA 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%
SOUTH AFRICA 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
SPAIN 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
SRI LANKA 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

NONRESIDENT ALIEN TAX TREATY BENEFITS

TREATY COUNTRY	<u>STUDENTS</u>	<u>TRAINEES</u>	<u>PARTICIPANTS IN</u>		<u>INDEPENDENT CONTRACTORS</u>	<u>PRIZES & AWARDS</u>	<u>ROYALTIES</u>
			<u>U.S. GOVT PROGRAMS</u>	<u>TEACHERS/RESEARCHERS</u>			
VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
SWEDEN	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
SWITZERLAND	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
THAILAND	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 Once in Lifetime CI	<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
TRINIDAD & TOBAGO	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
TUNISIA	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
TURKEY	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

NONRESIDENT ALIEN TAX TREATY BENEFITS

TREATY COUNTRY	<u>STUDENTS</u>	<u>TRAINEES</u>	<u>PARTICIPANTS IN</u>		<u>INDEPENDENT CONTRACTORS</u>	<u>PRIZES & AWARDS</u>	<u>ROYALTIES</u>
			<u>U.S. GOVT PROGRAMS</u>	<u>TEACHERS/RESEARCHERS</u>			
VISA TYPE	F-J-M	F-J-M-Q	F-J	H-J-O-TN	B-J-O-P-TN		
UKRAINE	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
UNITED KINGDOM	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 Retroactive Clause	<183 days w/o fix base Article 16 <\$20,000 Yr. Ent	Exempt	Exempt
VENEZUELA	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
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