

TAX TREATIES
As of January 1, 2005

Country		Teacher/Researcher		Student			Scholarship/Fellowship		Independent Contractor		
Name	Code	Time Limit	Article	Time Limit	Compensation Limit	Article	Time Limit	Article	Time Limit	Compensation Limit	Article
Armenia	AM	2 years	VI(1)(c)		no exemption		5 tax years	VI(1)(d)	183 days	no limit	VI(2)
Australia	AS		no exemption		no exemption			no exemption	183 days	no limit	14
Austria	AU		no exemption		no exemption			no exemption	183 days	no limit	14
Azerbaijan	AJ	2 years	VI(1)(c)		no exemption		5 tax years	VI(1)(d)	183 days	no limit	VI(2)
Barbados	BB		no exemption		no exemption			no exemption	89 days	\$5,000	14
Belarus	BO	2 years	VI(1)(c)		no exemption		5 tax years	VI(1)(d)	183 days	no limit	VI(2)
Belgium	BE	2 years	20	5 tax years	\$2,000	21(1)	5 tax years	21(1)	182 days	no limit	14
Canada	CA		no exemption		no exemption			no exemption	no limit	no limit	XIV
China, P.R.	CH	3 years	19	no limit	\$5,000	20(c)		20(b)	183 days	no limit	13
Cyprus	CY		no exemption	5 tax years	\$2,000	21(1)	5 tax years	21(1)(a)(iii)	182 days	no limit	17
Czech Rep.	EZ	2 years	21(5)	5 years	\$5,000	21(1)	5 years	21(1)(a)(iii)	183 days	no limit	14
Denmark	DA		no exemption		no exemption			no exemption	183 days	no limit	14
Egypt	EG	2 years	22	5 tax years	\$3,000	23(1)	5 tax years	23(1)	89 days	no limit	15
Estonia	EN		no exemption	5 years	\$5,000	20(1)	5 years	20(1)	183 days	no limit	14
Finland	FI		no exemption		no exemption			no exemption	no limit	no limit	14
France	FR	2 years	20	5 tax years	\$5,000	21(1)	5 tax years	21(1)	no limit	no limit	14
Georgia	GG	2 years	VI(1)(c)		no exemption		5 tax years	VI(1)(d)	183 days	no limit	VI(2)
Germany	GM	2 years*	20(1)	4 years*	\$5,000	20(4)		20(3)	no limit	no limit	14
Greece	GR	3 years	XII		no exemption			no exemption	183 days	\$10,000	X
Hungary	HU	2 years	17		no exemption			no exemption	183 days	no limit	13
Iceland	IC	2 years	21	5 tax years	\$2,000	22(1)	5 tax years	22(1)	182 days	no limit	18
India	IN	2 years*	22		no exemption			no exemption	89 days	no limit	15
Indonesia	ID	2 years	20	5 years	\$2,000	19(1)	5 years	19(1)(a)(ii)	119 days	no limit	15
Ireland	EI		no exemption		no exemption			no exemption	no limit	no limit	14
Israel	IS	2 years	23	5 tax years	\$3,000	24(1)	5 tax years	24(1)	182 days	no limit	16
Italy	IT	2 years	20		no exemption			no exemption	183 days	no limit	14
Jamaica	JM	2 years	22		no exemption			no exemption	89 days	\$5,000	14
⁽³⁾ Japan	JA	2 years	19	5 tax years	\$2,000	20(1)	5 tax years	20(1)	183 days	no limit	17
Kazakhstan	KZ		no exemption		no exemption		5 years	19(1)	183 days	no limit	14
Korea, Rep.	KS	2 years	20	5 tax years	\$2,000	21(1)	5 tax years	21(1)	182 days	\$3,000	18
Kyrgyzstan	KG	2 years	VI(1)(c)		no exemption		5 tax years	VI(1)(d)	183 days	no limit	VI(2)
Latvia	LG		no exemption	5 years	\$5,000	20(1)	5 years	20(1)	183 days	no limit	14
Lithuania	LH		no exemption	5 years	\$5,000	20(1)	5 years	20(1)	183 days	no limit	14
Luxembourg	LU	2 years	21(2)		no exemption		2 years	21(1)	no limit	no limit	15
Mexico	MX		no exemption		no exemption			no exemption	182 days	no limit	14
Moldova	MD	2 years	VI(1)(c)		no exemption		5 tax years	VI(1)(d)	183 days	no limit	VI(2)
Morocco	MO		no exemption	5 tax years	\$2,000	18(1)	5 tax years	18(1)	182 days	\$5,000	14
Netherlands	NL	2 years*	21	no limit	\$2,000	22(1)	3 years	22(2)	no limit	no limit	15
New Zealand	NZ		no exemption		no exemption			no exemption	183 days	no limit	14
Norway	NO	2 years	15	5 tax years	\$2,000	16(1)	5 tax years	16(1)	182 days	no limit	13
Pakistan	PK	2 years ⁽²⁾	XII	no limit	\$5,000	XIII(1)(b)		no exemption		no exemption	

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Philippines	RP	2 years	21	5 tax years	\$3,000	22(4)	5 tax years	22(1)	89 days	\$10,000	15
Poland	PL	2 years	17	5 tax years	\$2,000	18(1)	5 tax years	18(1)	182 days	no limit	15
Portugal	PO	2 years	22	5 years	\$5,000	23(1)	5 years	23(1)	182 days	no limit	15
Romania	RO	2 years	19	5 tax years	\$2,000	20(1)	5 tax years	20(1)	182 days	no limit	14
Russia	RS	no exemption		no exemption			5 years	18(1)	183 days	no limit	13
Slovak Republic	LO	2 years	21(5)(6)	5 years	\$5,000	21(1)	5 years	21(1)	183 days	no limit	14
Slovenia	SI	2 years	20(3)	5 tax years	\$5000	20(1)	5 tax years	20(1)	no limit	no limit	14
South Africa	SF	no exemption		no exemption			no exemption		183 days	no limit	14
Spain	SP	no exemption		5 years	\$5,000	22(1)	5 years	22(1)	no limit	no limit	15
Sweden	SW	no exemption		no exemption			no exemption		no limit	no limit	14
Switzerland	SZ	no exemption		no exemption			no exemption		no limit	no limit	14
Tajikistan	TI	2 years	VI(1)(c)	no exemption			5 tax years	VI(1)(d)	183 days	no limit	VI(2)
Thailand	TH	2 years	23	5 tax years	\$3,000	22(1)	5 tax years	22(1)	90 days	\$10,000	15
Trinidad & Tobago	TD	2 years	18	5 tax years	\$2,000	19(1)	5 tax years	19(1)	183 days	\$3,000	17
Tunisia	TS	no exemption		5 tax years	\$4,000	20	5 tax years	20	183 days	\$7,500	14
Turkey	TU	no exemption		no exemption			no exemption		183 days	no limit	14
Turkmenistan	TX	2 years	VI(1)(c)	no exemption			5 tax years	VI(1)(d)	183 days	no limit	VI(2)
Ukraine	UP	no exemption		no exemption			5 years	20(1)	no limit	no limit	14
U.K.	UK	2 years*	20	no exemption			no exemption		no exemption		
Uzbekistan	UZ	2 years	VI(1)(c)	no exemption			5 tax years	VI(1)(d)	183 days	no limit	VI(2)
Venezuela	VE	2 years	21(3)	5 tax years	\$5,000	21(1)	5 tax years	21(1)	no limit	no limit	14

The above chart indicates the income tax exemption available to various individuals that is offered by income tax treaties between the U.S. and various countries. Time limitations and compensation limitations are imposed on some tax exemptions; if the individual exceeds either of these limitations, the individual is not eligible for exemption. "No exemption" indicates there is no exemption offered by the treaty to this individual.

The U.S.-U.S.S.R. treaty remains in effect for members of the Commonwealth of Independent States (C.I.S.). That treaty will remain in effect until new treaties with individual C.I.S. members are negotiated and ratified. C.I.S. members are Armenia, Azerbaijan, Belarus, Georgia, Krygyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan. The tax treaty does not apply to the Baltic States of Estonia, Latvia, and Lithuania.

* If exceeds time period exemption lost for entire visit.

(2) Teachers and Professors Only. There is No Researcher Exemption.

(3) These treaty benefits are applicable to eligible individuals who entered the U.S. on or before 12/31/2004. The new Japan treaty is applicable to eligible individuals who entered the U.S. on or after 1/1/2005 and has no treaty benefits for students. The teacher/researcher article applies only if the individual continues to be a resident of Japan.