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U.S. Tax Treaties

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What’s New

New tax treaties. The United States has exchanged instruments of ratification for new income tax treaties with the United Kingdom and Japan and new protocols for the income tax treaties with Australia and Mexico. The provisions of these treaties and protocols are included in the appropriate areas of this publication. The effective dates are as follows:

United Kingdom. The provisions for withholding tax at source are effective for amounts paid or credited after May 1, 2003. For all other taxes, the treaty is effective for tax periods beginning on or after January 1, 2004. An individual who was otherwise entitled to treaty benefits under Article 21 of the former treaty can continue to apply those provisions. A person who was otherwise entitled to benefits under the former treaty can elect to have that treaty apply in its entirety for a 12-month period following the date the new treaty would otherwise apply.

Japan. The provisions for withholding tax on dividends are effective for amounts paid or credited after July 1, 2004. For all other taxes, the treaty is effective for tax periods beginning on or after January 1, 2005. An individual who was otherwise entitled to treaty benefits under Article 20 (students and trainees) of the former treaty as of March 30, 2004, can continue to apply those provisions. A person who was otherwise entitled to benefits under the former treaty can elect to have that treaty apply in its entirety for the 12-month period following the date the new treaty would otherwise apply.

Australia. The provisions for withholding tax at source are effective for amounts paid or credited after July 1, 2003. For all other taxes, the protocol is effective for tax periods beginning on or after January 1, 2004.

Mexico. The provisions for withholding tax on dividends are effective for amounts paid or
OBTAINING COPIES OF TREATIES

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

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)
- 686 Disclosure of a treaty-based position that reduces your tax
- 8833 Tax Treaty-Based Position Disclosure

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 tax 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 information on this, see Publication 686.

Disclosure of a treaty-based position that reduces your tax. If you take the position that any tax is overruled or otherwise reduced by a U.S. treaty (a treaty-based position), 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, get Publication 519.

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.

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 certain 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 and 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. 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 a fixed 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. income tax.

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.

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 (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 a fixed 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. income tax.

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.

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 (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 (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.

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 for no more 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 attributed to the fixed base.

The exemption for independent personal services does not apply to individuals who are public entertainers (theater, motion picture, television, radio, or television artists, musicians, and 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 it is not more than $10,000 for the year. If the income is more than $10,000 for the year, it is exempt only if:
• The residents are present in the United States for no more than 183 days during the calendar year, and
• The income is not borne by a U.S. resident employer or by a permanent establishment or fixed base of an employer in the United States.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television artists, musicians, and athletes) from Canada who derive more than $15,000 in income from Canada who reside or work in the United States.
gloss receipts, including reimbursed expenses, from their entertainment activities in the United States during the calendar year. However, the exemptions do apply, regardless of this $15,000 limit, to athletes participating in team sports in leagues with regularly scheduled games in both Canada and the United States.

Pay received by a resident of Canada for employment regularly done in more than one country on a ship, aircraft, motor vehicle, or train operated by a Canadian resident is exempt from U.S. tax.

China, People’s Republic of

Income that residents of the People’s Republic of China 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 the residents:

- Are present in the United States for no more than 183 days in the calendar year.
- Do not have a fixed base regularly available 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 the People’s Republic of China for 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.
- The pay is not borne by a permanent establishment, fixed base, or trade or business 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 or for service on the board of directors of a foreign corporation.

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.

The income is paid by, or on behalf of, an employer who is not a U.S. resident.

Czech Republic

Income that residents of the Czech Republic 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 183 days in any 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, they are taxed on income attributable to the fixed base.

Income that residents of the Czech Republic 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 present in the United States for 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.

These exemptions do not apply to income residents of the Czech Republic receive as public entertainers (such as theater, motion picture, radio, or television artists, musicians, or sportsmen) or sportsmen if their gross receipts, including reimbursed expenses, are more than $20,000 during the tax year. Regardless of these limits, income of Czech entertainers and sportstmen is exempt from U.S. income tax if their visit to the United States is substantially supported by public funds of the Czech Republic, the government of 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.

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 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 directors’ fees and similar payments received by a resident of Denmark as a member of the board of directors of a company that is a resident of the United States.
$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 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 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 personal services), including income for services performed by an officer of a corporation or company, 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.

Pay received by a resident of Egypt who is an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax if they are in the United States for no more than 89 days during the tax year.

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

**Finland**

Income that residents of Finland 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 Finland 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 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, fixed base, or trade or business that the employer has in the United States.

Income received 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 Finland is exempt from U.S. tax.

These exemptions do not apply to income residents of Finland receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or sportsmen if the gross receipts, including reimbursed expenses, are more than $20,000 for personal activities in the United States during the tax year. Regardless of these limits, income of Estonian 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 Estonia, its political subdivisions, or local authorities.

**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) is exempt from U.S. income tax if the residents meet four 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, fixed base, or trade or business that the employer has in the United States.
- Income for services performed by a resident of France as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from tax in the United States.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television artists, musicians, or sportsmen from France 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, income of French entertainers or sportsmen is exempt from U.S. tax if their visit to the United States is principally supported by public funds of France.

These exemptions do not apply to directors' fees and similar payments received by a resident of France as a member of the board of directors or similar body of a company that is a resident of 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 the income is not attributable to a fixed base regularly available 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. tax if the residents meet three requirements.

- They are in the United States for no more than 183 days during the calendar year.
- Their 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, fixed base, or trade or business that the employer has in the United States.
Pay received by a resident of Germany 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. tax.

These exemptions do not apply to directors’ fees and similar payments received by a resident of Germany for services performed 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 of German entertainers or athletes if their visit to the United States is wholly or substantially supported from the public funds of Germany, its political subdivisions, or local authorities.

Greece
Income that residents of Greece receive for labor or personal services (including practicing liberal and artistic professions) is exempt from U.S. income tax if they are in the United States for no more than 183 days during the tax year and the pay is not more than $10,000. The pay, regardless of amount, is exempt from U.S. income tax if it is for labor or personal services performed as employees of, or under contract with, a resident of Greece or a Greek corpora- tion or other entity of Greece, and if the residents are in the United States for no more than 183 days during the tax year.

Hungary
Income that residents of Hungary receive for performing personal services as independent contractors or self-employed individuals (indepen- dent 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 183 days during the tax year, and
- Do not have a fixed base regularly available in the United States.

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 Hungary 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 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 that the employer has in the United States.

Pay received by an employee who is a member of the regular complement of a ship or aircraft operated by a resident of Hungary in international traffic is also exempt.

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 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 a period or periods totaling more than 182 days during the tax year.

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

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.

Income for services performed by an employee aboard a ship or an aircraft operated by a resident of Iceland in international traffic or in fishing on the high seas is exempt from U.S. tax if the individual is a member of the regular complement of the ship or aircraft.

Indonesia
Income that residents of Indonesia 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 119 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, they are taxed only on the 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 no 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.

Pay received by an individual for services performed as an employee aboard a ship or aircraft operated by an Italian resident 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 income of entertainers (such as theater, motion picture, radio, or television artists, musicians, or athletes) or athletes if their services are more than $2,000 during any consecutive 12-month period. Regardless of these limits, income of entertainers and athletes is exempt from U.S. tax if their visit to the United States is substantially supported or sponsored by the Indonesian Government and the Indonesian competent authority certifies that the entertainers or athletes qualify for this exemption.

Ireland

Income that residents of Ireland 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 meet the following requirements.

- They are in the United States for no more than 183 days during the tax year.
- Their income is paid by or for an employer who is not a resident of the United States.
- Their income is not borne by a permanent establishment the employer has in the United States.

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

Israel

Income that residents of Israel 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 present in the United States for no more than 183 days in the tax year.
- Do not have a fixed base regularly 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.

Income received by a resident of Israel 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.

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

Italy

Income that residents of Italy receive for performing personal services in the United States as employees (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 in the tax year.
- Do not have a fixed base regularly 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.

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

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

Jamaica

Income that residents of Jamaica receive for the performance of 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 69 days during the tax year.
- Do not have a fixed base regularly available to them in the United States for performing 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.

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

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(excluding reimbursed expenses) are not more than $400 per day for each day the directors are present in the United States to perform the services.

Japan

Note: See the effective dates of the new treaty under What's New at the beginning of this publication.

New treaty. Income that residents of Japan 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 Japan receive for 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 tax year.
• They are employees of a resident of Japan or of a permanent establishment of a resident of a state other than Japan if the permanent establishment is located in Japan.
• Their income is not borne by a permanent establishment that the employer has in the United States.

However, the exemption does not apply if the resident is an officer of a corporation, is an employee of the employer who is not a U.S. resident.

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

Note: These exemptions do not apply to public entertainers (theater, radio, television artists, musicians, or athletes) if they are in the United States for more than 90 days during the tax year or their pay (excluding reimbursed travel expenses) for services as public entertainers is more than $3,000 during the tax year.

Income that residents of Japan receive for labor or personal services performed in the United States as employees (dependent personal services), including pay received by an individual member of the board of directors of a corporation, 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 tax year.
• They are employees of a resident of Japan or of a permanent establishment of a resident of a state other than Japan if the permanent establishment is located in Japan.
• Their income is not borne by a permanent establishment that the employer has in the United States.

Kazakstan

Income that residents of Kazakhstan 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 resident is in the United States for no 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 regularly available to the residents.

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

Latvia

Income that residents of Latvia 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:

• Are present in the United States for no more than 183 days during the tax year, and
• Do not maintain a fixed base in the United States for more than 183 days during the tax year.

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

This exemption does not apply to residents of Japan who are public entertainers (theater, motion picture, or television artists, musicians, or athletes) for services as public entertainers is more than $3,000 during the tax year.

Income that residents of Latvia receive for labor or personal services performed in the United States as employees (dependent personal services), including pay received by an individual member of the board of directors of a corporation, 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 tax year.
• They are employees of a resident of Latvia or of a permanent establishment of a resident of a state other than Latvia if the permanent establishment is located in Latvia.
• Their income is not borne by a permanent establishment that the employer has in the United States.

Korea, Republic of

Income that residents of the Republic of Korea receive for labor or personal services performed in the United States as employees (dependent personal services) 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 if the residents meet three requirements.

• 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, and
• 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.

Latvia

Income that residents of Latvia 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:

• Are present 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 maintain a fixed base in the United States for more than 183 days during the tax year.

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

This exemption does not apply to residents of Japan 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 (excluding reimbursed travel expenses) for services as public entertainers is more than $3,000 during the tax year.

Income that residents of Japan receive for labor or personal services performed in the United States as employees (dependent personal services), including pay received by an individual member of the board of directors of a corporation, 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 tax year.
• They are employees of a resident of Japan or of a permanent establishment of a resident of a state other than Japan if the permanent establishment is located in Japan.
• Their income is not borne by a permanent establishment that the employer has in the United States.

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

• Are present in the United States for no more than 183 days during the tax year.
• Earn income for those services that is not more than $3,000 during the tax year, and
• Do not maintain a fixed base in the United States for more than 183 days during the tax year.

Income that residents of the Republic of Korea receive for labor or personal services performed in the United States as employees (dependent personal services) 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 if the residents meet three requirements.

• 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, and
• 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.

This exemption does not apply to residents of Japan 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 (excluding reimbursed travel expenses) for services as public entertainers is more than $3,000 during the tax year.

Income that residents of Japan receive for labor or personal services performed in the United States as employees (dependent personal services), including pay received by an individual member of the board of directors of a corporation, 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 tax year.
• They are employees of a resident of Japan or of a permanent establishment of a resident of a state other than Japan if the permanent establishment is located in Japan.
• Their income is not borne by a permanent establishment that the employer has in the United States.

However, the exemption does not apply if the resident is an officer of a corporation, is an employee of the employer who is not a U.S. resident.

The exemption does not apply to directors’ fees and similar payments received by a resident of Japan for services performed as an employee aboard a ship or aircraft operated in international traffic by a resident of Japan.

Kazakstan

Income that residents of Kazakhstan 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 resident is in the United States for no 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 regularly 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 labor or personal services performed in the United States as employees (dependent personal services) 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 if:

• 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 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.

Latvia

Income that residents of Latvia 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:

• Are present 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 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.

What's New

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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.

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

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

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

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

These exemptions do not apply to income residents of Lithuania receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or sportsmen if their gross receipts, including reimbursed expenses, are more than $20,000 for their personal 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 from employment as a member of the board of directors of a company that is a resident of Luxembourg is exempt from U.S. income tax if the visit to the United States is substantially supported by public funds of Luxembourg, its political subdivisions, or local authorities.

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

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 directors’ fees and similar payments received by a resident of Luxemburg for services performed in the United States. Income that residents of Luxembourg receive for services performed in the United States is exempt from U.S. income tax if 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.

These exemptions do not apply to directors’ 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.

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

These exemptions do not apply to income residents of Lithuania receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or sportsmen if their gross receipts, including reimbursed expenses, are more than $20,000 for their personal 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.

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 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.

These exemptions do not apply to directors’ 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.

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

These exemptions do not apply to income residents of Lithuania receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or sportsmen if their gross receipts, including reimbursed expenses, are more than $20,000 for their personal 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.

Morocco

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

- The resident is in the United States for no more than 182 days during the tax year.
- Do not maintain a fixed base in the United States for more than 89 days during the tax year.
- Earn total income for those services that is not more than $5,000.

If they have a fixed base in the United States for more than 89 days, they are taxed on the income attributable to the fixed base.

These exemptions do not apply to director’s fees and similar payments received by a resident of Morocco for services performed outside Mexico as a director or overseer of a company that is a U.S. resident.

Income that residents of Morocco receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if they do not have a fixed base that they regularly use for performing the services.

These exemptions do not apply to income residents of Morocco receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if the income, including reimbursed expenses, is more than $3,000 during the tax year for their entertainment activities in the United States. This includes income from activities performed in the United States relating to the entertainer or athlete’s reputation, such as endorsements of commercial products. Regardless of this limit, 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.
They are in the United States for less than 183 days during the tax year.

They are employees of a resident of Morocco or of a permanent establishment of a resident of a country other than Morocco if the permanent establishment is located in Morocco.

Their income is not borne by a permanent establishment that the employer has in the United States.

Compensation received for services performed by a member of the board of directors of a corporation does not qualify for this exemption.

Income received by an individual for performing labor or personal services as an employee of a ship or an aircraft operated in international traffic by a Moroccan resident is exempt from U.S. income tax if the individual is a member of the regular complement of the ship or aircraft.

These exemptions do not apply to income received for services performed in the United States by theater, film, radio, and television performers, musicians, and athletes, unless the services are performed by, or for the account of, a Moroccan nonprofit organization.

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 attributable to the fixed base available in the United States.

The income is not borne by a permanent establishment or fixed base of the employer in the United States.

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.

The income is not borne by a permanent establishment or fixed base of the employer 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 income 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.

These exemptions do not apply to income residents of the Netherlands receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if the gross income, including reimbursed expenses, is more than $10,000.

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 is exempt from U.S. income tax if the residents meet these requirements.

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.

If the permanent establishment is located in the United States, income attributable to the fixed base is not more than $10,000 for the tax year.

Philippines

Income that residents of the Philippines 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 meet these requirements.

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 to residents of Norway 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 $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.

If they have a fixed base regularly available to them in the United States for performing the services.

If the permanent establishment is located in the United States.

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 is exempt from U.S. income tax if the residents meet these requirements.

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 to residents of Norway 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 $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.

If they have a fixed base regularly available to them in the United States for performing the services.

If the permanent establishment is located in the United States.

Pakistan

Residents of Pakistan who perform personal services (including professional services) for or on behalf of a resident of Pakistan while in the United States for no more than 183 days during the tax year are exempt from U.S. income tax on the income from the services if they are subject to Pakistani tax.

These exemptions do not apply to income received for services performed in the United States by theater, film, radio, and television performers, musicians, and athletes, unless the services are performed by, or for the account of, a Moroccan nonprofit organization.

The income is not borne by a permanent establishment or fixed base of the employer in the United States.

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.

The income is not borne by a permanent establishment or fixed base of the employer in the United States.

Income that residents of Pakistan who are public entertainers (such as 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 $10,000 during the tax year.

This exemption does not apply to residents of Norway 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 $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.

If they have a fixed base regularly available to them in the United States for performing the services.

If the permanent establishment is located in the United States.

Their income is not borne by a permanent establishment that the employer has in the United States.

However, the exemption does not apply to a resident of Norway who performs services as an employee aboard a ship or an 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.

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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.

These exemptions do not apply to income residents of the Philippines receive for performing services (both independent and dependent personal services) in the United States as entertainers, such as theater, motion picture, radio, or television artists, musicians, or athletes, if the income is more than $100 a day or $3,000 for the tax year. Regardless of these limits, income of Philippine entertainers is exempt from U.S. tax if their visit to the United States is substantially supported or sponsored by the Philippine Government and the entertainers are qualified as qualified for this exemption by the Philippine competent authority.

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 they are in the United States for no more than 182 days during the tax year.

Income that residents of Poland receive for labor or personal services performed as employees (dependent personal services), including services performed by an officer of a corporation or company, in the United States during the tax year 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.
- 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.

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.

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 they are in the United States for no more than 90 days during the tax year.

In the United States for more than 90 days, the income is subject to U.S. 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.
- 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 received by a resident of Portugal 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 income residents of Portugal receive as public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if their income, including reimbursed expenses, is more than $10,000. The income of Portuguese entertainers and athletes is exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Portugal or its political or administrative subdivisions.

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

Romania

Income that residents of Romania 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 meet three requirements.

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

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

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

These exemptions do not apply to entertainers, such as theater, motion picture, radio, or television artists, musicians, or athletes, who are present in the United States for more than 90 days during the tax year (90 days or more if the entertainers are employees) or who earn gross income as entertainers in the United States of more than $3,000 during the tax year ($3,000 or more if they are employees). However, the exemptions do apply, without regard to the 90 day, $3,000 requirement, if the entertainer is a resident in the United States by specific arrangements between the United States and Romania.

Pay received by employees of self-employed individuals is exempt from U.S. income tax if the resident:

- Do not maintain a permanent establishment or fixed base that the employer has in the United States.
- Are present in the United States for no more than 183 days during the calendar year, and
- Do not maintain a permanent establishment in the United States with which the income is effectively connected.

Income that residents of Romania receive for services performed outside of Romania as a member of the board of directors or similar body of a company that is a resident of the United States is exempt from U.S. income tax if:

- The resident is 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 fixed base that the employer has in the United States.

However, income from employment directly connected with a place of business that is not a permanent establishment is exempt if the resident is present in the United States not longer than 12 consecutive months. For this purpose, a place of business means a construction site, assembly or installation project, or drilling operation.

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

Income from technical services directly connected with the application of a right or property giving rise to a royalty is exempt if those services are provided as part of a contract granting the use of the right or property.

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

Slovak Republic

Income that residents of the Slovak Republic 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:

- The resident is in the United States for no more than 183 days during the calendar year, and
- The income is not borne by a permanent establishment or fixed base that the employer has in the United States.

These exemptions do not apply to income residents of the Slovak Republic receive as public entertainers (such as theater, motion picture, radio, or television artists, musicians, or athletes) or athletes if their income, including reimbursed expenses, is more than $10,000. The income of Slovakian entertainers and athletes is exempt from U.S. tax if their visit to the United States is substantially supported or sponsored by public funds of the Slovak Republic or its political or administrative subdivisions.

These exemptions do not apply to directors’ fees and similar payments received by a resident of the Slovak Republic for services performed outside of the Slovak Republic as a member of the board of directors or similar body of a company that is a resident of the United States if the resident:

- Do not maintain a permanent establishment or fixed base that the employer has in the United States.
- Are present in the United States for no more than 183 days during the calendar year, and
- Do not maintain a permanent establishment in the United States with which the income is effectively connected.

Income that residents of the Slovak Republic receive for labor or personal services performed as employees (dependent personal services), including services performed by an officer of a corporation or company, in the United States during the tax year is exempt from U.S. income tax if the residents meet these requirements:

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

These exemptions do not apply to entertainers, such as theater, motion picture, radio, or television artists, musicians, or athletes, who are present in the United States for more than 90 days during the tax year (90 days or more if the entertainers are employees) or who earn gross income as entertainers in the United States of more than $3,000 during the tax year ($3,000 or more if they are employees). However, the exemptions do apply, without regard to the 90 day, $3,000 requirement, if the entertainer is a resident in the United States by specific arrangements between the United States and the Slovak Republic.
United States is exempt from U.S. income tax if the residents:
- Are present in the United States for no more than 183 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 income attributable to the fixed base.

Income that residents of the Slovak Republic 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 present in the United States for 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.

These exemptions do not apply to income of Slovak entertainers or athletes if their visit to the United States is wholly or mainly paid by public funds of either the United States or Slovenia or their political subdivisions, or local authorities.

South Africa
Income that residents of South Africa receive for personal services as independent personal services (such as theater, motion picture, radio, or television artists, or musicians) or athletes if their visits to the United States are primarily supported by the public funds of South Africa or its political subdivisions, 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 income attributable to the fixed base.

Income from employment as a member of the board of directors of a company that is a resident of the United States is exempt from U.S. income tax.

Slovenia
Income that residents of Slovenia 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 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 Slovenia 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.

These exemptions do not apply to directors’ fees and similar payments received by a resident of Slovenia 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 directors’ fees and similar payments received by a resident of Slovenia 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.

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

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 do not have a fixed base available to them in the United States for performing the services. If they have a fixed base, they are taxed only on the income attributable to the fixed base.

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:
- The residents are present 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, and
- The income is not borne by a permanent establishment or fixed base the employer has in the United States.

Pay received by employees who are members of a regular complement of a ship or aircraft operated in international traffic by a Spanish enterprise may be taxed by Spain.

These exemptions do not apply to public entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if their visits to the United States are primarily supported by the public funds of Spain or its political subdivisions, or local authorities. Spain entertainers and athletes are exempt from U.S. income 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 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 Sweden 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 any consecutive 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.

Income received by a resident of Sweden 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 income of nonresident entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if the gross income, including reimbursed expenses, is more than $6,000 for any 12-month period.

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).

Thailand
Income that residents of Thailand 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, 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.

This exemption does not apply if a resident of Thailand 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 Thailand 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 preceding or ending in the tax year.
• The income is paid by, or on behalf of, an employer who is not a U.S. resident.

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.

These exemptions do not apply to income of nonresident entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if the gross income, including reimbursed expenses, is 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 from performing personal services performed 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 preceding or ending in the tax year.
• The income is paid by, or on behalf of, an employer who is not a U.S. resident.

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 to them in the United States for performing the services, and
• The gross income for the tax year is no more than $7,500.

These exemptions do not apply to income of nonresident entertainers (such as theater, motion picture, radio, or television artists, or musicians) or athletes if the gross receipts, including reimbursed expenses, are more than $7,500 during the tax year.

Income that residents of Tunisia 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 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 fixed base the employer has in the United States.

Tunisia
Income that residents of Tunisia 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 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 fixed base the employer has in the United States.

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 following requirements are met:
• 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.
Turkey

Income that residents of Turkey 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 purposes of performing the services or activities for no more than 183 days in any 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, they are taxed only on income attributable to the fixed base.

Income that residents of Turkey 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.
- 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.

These exemptions do not apply to directors’ fees and similar payments received by a resident of Turkey for services provided 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 income residents of Turkey receive as public entertainers (such as theater, motion picture, radio, or television artist, musician, or athlete). However, income of Ukrainian entertainers and sportspersons is exempt from U.S. income tax if their visit to the United States is substantially supported by public funds from Ukraine, its political subdivisions, or local authorities, or the visit is made pursuant to a specific arrangement between the United States and Ukraine.

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

United Kingdom

New treaty. Income that residents of the United Kingdom receive for personal services as independent contractors or self-employed individuals (independent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- 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.
- 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 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 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.

Former treaty. Income that residents of the United Kingdom receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. 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 in the United States.

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

- They are in the United States for no more than 183 days.
- 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.

Income for services performed by an employee and member of the regular complement of a ship or aircraft operated in international traffic is taxed by the country of which the employee operating the ship or aircraft is a resident.

These exemptions do not apply to income received by entertainers, musicians, or athletes from the United States as an entertainer, musician, or athlete if the income, including reimbursed expenses, is more than $15,000 in any tax year.

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.
- Their income is not borne by a permanent establishment that the employer has in the United States.

These exemptions do not apply to public entertainers (such as theater, motion picture, musician, or athlete). However, income of Venezuelan entertainers and sportspersons is exempt from U.S. income tax if their visit to the United States is substantially supported by public funds from Venezuela, its political subdivisions, or local authorities, or the visit is made pursuant to a specific arrangement between the United States and Venezuela.

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

Note: See the effective dates of the new treaty under What’s New at the beginning of this publication.
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 sportsmen if 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.

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 at the invitation of the U.S. Government or an educational or scientific research institution 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 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
- The income is 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 teach or engage in research, or both, at a university or other recognized educational institution is exempt 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 other than in the public interest.

Commonwealth of Independent States

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
- The income is from research undertaken primarily for the private benefit of a specific person or persons.
Greece
A professor or teacher who is a resident of Greece and who is temporarily in the United States to teach at a university, college, or other educational institution for a maximum of 3 years is exempt from U.S. income tax on the income received for teaching during that period.

Hungary
An individual who is a resident of Hungary 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.

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 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.

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, and
- Is in the United States to teach or engage in research at an accredited 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 educational institution to teach or engage in research, or both, at that educational institution.

A resident of Indonesia is entitled to this exemption 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 university or other recognized educational institution is exempt 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.

Ireland
An individual who is a resident of Ireland 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 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.

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 government 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 exempt from U.S. income tax on income received 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 What’s New 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 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.

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 for the 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 is exempt from U.S. income tax on income for the teaching or research for a maximum period of 2 years from the date of arrival in the United States. This exemption does not apply to income from research carried on for the private benefit of any person rather 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 the 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 from 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. The exemption does not apply if, during the immediately preceding period, the benefits described in Article 22(1) of the treaty, pertaining to students, were claimed.

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 recognized educational institution, or recognized research institution in the United States, or under an official cultural exchange program, only to teach or engage in research, or both, at a university or educational 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 is entitled to these benefits only once. However, these benefits, and the benefits described later under Students and Apprentices, cannot be claimed either simultaneously or consecutively.

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.

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 immediate 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.

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 is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. This benefit can be claimed for no more than 5 years.

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.

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 is exempt from U.S. income tax on income for the teaching or research. The exemption from tax applies only if the visit does not exceed two years from the date the individual first visits the United States for the purpose of engaging in teaching or research.

This exemption does not apply if, during the immediately preceding period, the benefits described in treaty Article 22(1), pertaining to students, were claimed.
Trinidad and Tobago

An individual who is a resident of Trinidad and Tobago on the date of arrival in the United States and who is temporarily in the United States is exempt from U.S. income tax on payments received from outside the United States for the individual’s maintenance, education, or training.

United Kingdom

Note: See the effective dates of the new treaty under What’s New at the beginning of this publication.

New treaty. 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 is exempt from U.S. income tax on income for the teaching or research. If the individual’s 2-year period is exceeded, the exemption is lost for the entire visit, including the 2-year period.

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. The provisions for professors and teachers in the former treaty are the same as in the new treaty.

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 teach or engage in research at a recognized educational or research institution is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. This benefit can be claimed for no more than 5 years.

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.

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.

This exemption does not apply to the salary paid by a foreign corporation to one of its executives, a citizen and resident of a foreign country who is temporarily in the United States to study a particular industry for an employer. That amount is a continuation of salary and is not received to study or acquire experience.

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

Amounts received from the National Institutes of Health (NIH) under provisions of the Visiting Fellows Program are generally treated as a grant, allowance, or award, for purposes of whether an exemption is provided by treaty.

Amounts received from NIH under the Visiting Associates Program and Visiting Scientist Program are not exempt from U.S. tax as a grant, allowance, or award.

Austria

A student, apprentice, or business trainee who is a resident of Austria immediately before visiting the United States is exempt from U.S. income tax on amounts received from 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.

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 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 for 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 one 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 the individual’s maintenance, education, or training.

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 the individual’s 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

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, or 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 not more than $10,000, that is necessary to provide for ordinary living expenses. The exemption contained in this paragraph is limited to one 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 one 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 amounts received for a period of up to 5 years. To be entitled to the exemption, the individual must be in the United States for the purpose of:

- Studying at a university or other recognized educational institution.
- Acquiring technical, professional, or business experience from a person other than a resident of the Czech Republic.
- 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.
- Study at a university or other accredited educational institution.

An individual who is a Czech resident at the time he or she becomes temporarily present in the United States is exempt from U.S. income tax for not more than one year.

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily present in the United States for a period not longer than one 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 for personal services for the training, research, or study. This exemption is limited to $10,000.

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 amounts received for a period of up to 5 years. To be entitled to the exemption, the individual must be in the United States for the purpose of:

- Studying at a university or other accredited educational institution.
- Acquiring technical, professional, or business experience from a person other than a resident of the Czech Republic.
- 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.
- Study at a university or other accredited educational institution.

An individual who is a Czech resident at the time he or she becomes temporarily present in the United States is exempt from U.S. income tax for not more than one year.

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily present in the United States for not more than 5 years is exempt from U.S. income tax for not more than one year. To be entitled to the exemption, the individual must be in the United States primarily to:

- Earn income from personal services for a maximum of 5 years.
- Acquire technical, professional, or business experience from a person other than a resident of the United States.
- Study at a university or other accredited educational institution.

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 resident of Egypt on the date of arrival in the United States and who is temporarily present in the United States for less than 5 years is exempt from U.S. income tax on amounts received as gifts from abroad for maintenance, education, study, research, or training.

- Gifts from abroad for maintenance, education, study, 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 and for any additional period of time needed to complete 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 present in the United States is exempt from U.S. income tax on amounts received as gifts from abroad for maintenance, education, study, research, or training.

- 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 and for any additional period of time needed to complete a full-time student, educational requirements for a postgraduate or professional degree from a recognized educational institution.

- 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 resident of Egypt on the date of arrival in the United States and who is temporarily present 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 any person other than his or her employer, and
- Study at a university or other educational institution.

An individual who is a resident of Estonia on the date of arrival in the United States and who is present in the United States for not more than 1 year as a participant in a program sponsored by the U.S. Government 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, 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 in the United States as an employee of, or under contract with, a resident of Estonia 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 resident of Estonia, or
- Study at an educational institution.

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.

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, obtain professional training, or study, or do research as a recipient of a grant, allowance, or award from a not-for-profit governmental, religious, charitable, scientific, artistic, cultural, 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 $5,000 each tax year.

An individual is entitled to this benefit and the benefit described earlier under Professors, Teachers, and Researchers for a maximum of 5 tax years.

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.

An individual who is a resident of France 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 France 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 resident of France, or
- Study at an educational institution.

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 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 for dependent personal services of up to $5,000 per year 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 from outside the United States if:

- The individual is temporarily in the United States primarily to:
- Study at an educational institution.
- 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 only to study or acquire business experience is exempt from U.S. income tax on amounts received as a grant, allowance, or award from a nonprofit religious, charitable, scientific, literary, or educational organization.

They are present 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.

Hungary

An individual who is a resident of Hungary immediately before 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.

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 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

• Under a technical assistance program entered into by either the U.S. or Indonesian Government, the individual meets any 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 temporarily in the United States only as a participant in a program sponsored by the U.S. Government 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 or for full-time training, research, or study 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 employee of, or under contract with, a resident of Israel 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 Israel 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 Israel on the date of arrival in the United States and who is temporarily in the United States for more than one 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.

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 received from outside the United States for the student’s maintenance, education, and training.

Jamaica

A student 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 employee of, or under contract with, a resident of Jamaica is exempt from U.S. income tax on payments received from outside the United States for the student’s maintenance, 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 employee of, or under contract with, a resident of Jamaica or other than a person related to that resident, or

• Study at a university or other recognized educational institution.

An individual who qualifies for one of the exemptions 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 exemption 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 What’s New 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 in the United States for the purpose of education or training is exempt from U.S. income tax on amounts re-
received from abroad for the individual’s mainte-
nance, education, or training.

Business apprentices are entitled to the ben-
et of this exemption for a period of maximum of 5 years longer than one year as a participant in a pro-
gram sponsored by the U.S. Government prima-
tly to train, research, or study is exempt from U.S. income tax on income received for per-
sonal services for the training, research, or study in the amount of $10,000.

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, and
• 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.

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 present in the United States 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 Korea, or
• Study at an educational institution.

The grant, allowance, or award.

payments from abroad, other than com-
ponsations for personal services, for main-
tenance, education, study, research, or training.

• The grant, allowance, or award.

Korea

An individual who is a resident of Korea on the date of arrival in the United States and who is temporarily present in the United States 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 Korea, or
• Study at an educational institution.

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• Study at an educational institution.

An individual who is a resident of Lithuania on the date of arrival in the United States and who is temporarily present in the United States for not longer than one year as a participant in a program sponsored by the U.S. Government to study at a university or other recognized educational institution in the United States, obtain professional training, or study as a recipient of a grant, allowance, or award from sources outside the United States, is exempt from U.S. income tax on amounts received from sources outside the United States for the individual’s maintenance, education, or training.

Luxembourg

A student, apprentice, or business trainee who is a resident of Luxembourg immediately before visiting the United States is a resident of Luxembourg immediately before the United States is a resident of the Netherlands.

An individual who is a resident of the Netherlands and who is resident of Luxembourg immediately before visiting the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from sources outside the United States for the purpose of study, research, or training solely as a resident of Luxembourg and the United States agree otherwise.

Netherlands

An individual who immediately before visiting the United States is a resident of the Netherlands is in the United States for no more than one year as a participant in a program sponsored by the Government of the United States primarily for full-time study at a recognized university, college, or school or securing training as a business apprentice.

An individual who is a resident of Lithuania on the date of arrival in the United States is a resident of the Netherlands and is temporarily present in the United States for a period not exceeding 3 years for the purpose of study, research, or training solely as a recipient of a grant, allowance, or award from sources outside the United States for the purpose of 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 present in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study as a recipient of a grant, allowance, or award from sources outside the United States, is exempt from U.S. income tax on amounts received from sources outside the United States for the individual’s maintenance, education, or training.

Mexico

A student or business apprentice who is a resident of Mexico immediately before visiting the United States is in the United States for no more than one year as a participant in a program sponsored by the Government of the United States primarily for full-time study at a recognized university, college, or school or securing training as a business apprentice.

New Zealand

A resident of New Zealand or an individual who was a resident of New Zealand immediately before visiting the United States 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 present in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study as a recipient of a grant, allowance, or award from sources outside the United States, is exempt from U.S. income tax on amounts received from abroad for maintenance or education.

Pakistan

Residents of Pakistan temporarily in the United States are exempt from U.S. income tax on income received for personal services performed 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.

Other residents of Pakistan who are temporarily in the United States for not more than one year as a participant in a program sponsored by the Government of the United States to study, research, or train, are exempt from U.S. income tax on income received for personal services performed in the United States for training, research, or study.
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 as an employee of, or under contract with, a resident of the Philippines is exempt from U.S. income tax for one year 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 the Philippines or other than a person related to that resident, or
- Study at an educational institution.

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 for not longer than one 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.

An individual who is a resident of Portugal, or
- 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 $5,000 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 one 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.

Russia

An individual who is a resident of Russia on the date of arrival in the United States and who is temporarily in the United States for not longer than one 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.

An individual who is a resident of Russia on the date of arrival in the United States and who is temporarily in the United States for not longer than one 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.

An individual who is a resident of Russia at 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 Russia is exempt from U.S. income tax for one 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 Russia or other than a person related to that resident, or
- Study at an educational institution.

An individual who is a resident of Russia 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 Russia is exempt from U.S. income tax for one 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 Russia or other than a person related to that resident, or
- Study at an educational institution.

An individual who is a resident of Russia 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 Russia is exempt from U.S. income tax for one 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 Russia or other than a person related to that resident, or
- Study at an educational institution.
Slovenia

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 primarily for the purpose of:

- Studying at a university or other accredited educational institution in the United States,
- Obtaining training required to qualify him or her for a profession or professional specialty, or
- Studying or doing research as a recipient of a grant, allowance, or award.

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 each 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 the Slovak resident, or
- Study at a university or other accredited educational institution in the United States.

An individual who is a Slovak 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.

Slovak Republic

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 primarily for the purpose of:

- Studying at a 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.
- Payments from abroad (other than compensation for personal services) for maintenance, education, study, research, or training.
- The grant, allowance, or award.

South Africa

A student, apprentice, or business trainee who is a resident of South Africa immediately before visiting the United States and who is temporarily present in the United States 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 one year.

Spain

An individual who is a resident of Spain at the beginning of the visit to the United States and who is temporarily present in the United States primarily to study at a U.S. university or other accredited 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 years.

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 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.

Sweden

A student, apprentice, or business trainee who is a resident of Sweden immediately before visiting the United States and who is temporarily present in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Sweden, 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.

Slovenia

An individual who is a resident of Slovenia at the beginning of his or her visit to the United States and who is temporarily present 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.

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 who 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.

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 primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Switzerland, 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.

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.
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 What’s New 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 is exempt from U.S. income tax on the following amounts.

- Payments from abroad for full-time study or training.
- A grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization to receive full-time study or engage in research.
- 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 personal services if the individual is 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. 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;
  - Study or do research as a recipient of a grant, allowance, or other similar payments.
• 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 rather 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) or its permanent government 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 its citizens of Austria for performing governmental functions as an employee are exempt from U.S. income 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.

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 its 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.

Exemption under U.S. tax law.

Employees of countries other than the United States or an employee of Cyprus in the discharge of governmental functions is exempt from U.S. income tax. This exemption does not apply, however, to payments for services performed in connection with a business carried on by the Government of Cyprus in the discharge of governmental functions are exempt from U.S. income tax. The conditions under which the income is exempt are stated for each of the above entities listed.

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 or for performing governmental functions are exempt from U.S. income tax. However, 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.

China, People's Republic of

Income, including a pension, paid by the People's Republic of China for services performed for China are 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 in China are exempt from U.S. income tax unless the recipient is both a citizen and a resident of the People's Republic of China or its subdivisions or local authorities.

Exemption under U.S. tax law.

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 government functions are exempt from U.S. income tax. Therefore, 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 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 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.

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. income tax. This exemption does not apply to a person who is both a resident and citizen of the United States and not a French national.

This exemption does not apply to any income or pensions paid because of services (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 Laender, or municipalities, 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 rendered to Greece or its subdivisions are exempt 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 Republic of Hungary or its political subdivisions for labor or personal 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 resident of the United States.

Pensions paid by Hungary for services performed for Hungary 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 payments 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 admitted to the United States for permanent residence) 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. tax unless the individual 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 Indonesia, 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 performed for Indonesia are exempt from U.S. tax.

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

Ireland
Income, other than a pension, paid by Ireland 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 Ireland for services performed for Ireland 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 Ireland or its subdivisions or local authorities.

Israel
Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds by the national government of Israel or its agencies, for services performed in the discharge of governmental functions, are exempt from U.S. income tax. This exemption does not apply to citizens of the United States or alien residents of the United States.

Italy
Income, other than a pension, paid by Italy or by an Italian political or administrative subdivision or local authority 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.

The spouse and dependent children of an individual, however, are not subject to the second
restraint if that individual is receiving exempt income for governmental services performed for Italy, the individual does not come under either of the restrictions.

Pensions paid by Italy for services performed for Italy 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 payments for services performed in connection with a trade or business carried on by Italy or its subdivisions or local authorities.

Jamaica
Income, other than a pension, paid by the Government of Jamaica or its political subdivisions or local authorities for personal services performed for the paying governmental body is exempt 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 performed 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
Note: See the effective dates of the new treaty under What's New at the beginning of this publication.

New treaty. 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, or out of funds to which contributions are made by, Japan, its political subdivisions, or local authorities for services performed for the United Kingdom 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 business carried on by the United Kingdom, its political subdivisions, or local authorities.

Former treaty. Salaries, wages, and similar income, including pensions and similar benefits, paid by Japan or out of funds to which Japan or any of its local authorities contributes to an individual who is a national of Japan (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 Government of Japan or any of its local authorities are exempt from U.S. income tax.

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

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

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

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.

Pensions paid by Mexico, its political subdivisions, or local authorities for services performed for the paying governmental body are exempt from U.S. income tax unless the individual is both a resident and national of the United States. These exemptions do not apply to income or pensions connected with commercial or industrial activities carried on by Mexico, its political subdivisions, or local authorities.

Morocco
Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds of the Kingdom 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 per-
formed 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.

**Netherlands**

Income, other than a pension, paid by the Netherlands, 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 rendered in the United States and the individual is a U.S. resident who either:
- Is a U.S. national, or
- Did not become a U.S. resident solely for the purpose of performing the services.

Pensions paid by the Netherlands for services performed for the Netherlands are exempt from U.S. income tax unless the individual is both a resident and national 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 Netherlands, its political subdivisions, or local authorities.

**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.

Pensions paid by New Zealand in consideration for past governmental services are exempt from U.S. income tax unless paid to U.S. citizens resident in the United States. These exemptions do not apply to payments for services performed in connection with any trade or business carried on for profit by the Government of New Zealand (or its subdivisions or local authorities).

**Norway**

Wages, salaries, and similar income, including pensions and similar benefits paid by or 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 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 in the discharge of governmental functions are exempt from U.S. income tax.

**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 a resident and national of the United States. These exemptions do not apply to payments 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.

**Russia**

Income, other than a pension, paid by Russia, its republics, 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.

Pensions paid by Russia, its republics, or local authorities for services performed for Russia is 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.

**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.

**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 did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Slovenia for services performed 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 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 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 the United States.

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

Spain
Income, other than a pension, paid by Spain, 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 Spain, its political subdivisions, or local authorities for services performed for Spain 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 trade or business carried on by Spain, its 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 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 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.

Trinidad and Tobago
Wages, salaries and similar income and pensions, or local authorities for services performed for Trinidad and Tobago to a national of that country are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

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 connection with the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the recipient is a U.S. citizen.

Pensions paid by the United Kingdom 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 Kingdom.

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

Turkey
Income, other than a pension, paid by Turkey 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 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 Turkey or its political subdivisions, or local authorities.
exempt from U.S. income tax. The exemption does not extend to employees of a political subdivision or local authority of the United Kingdom. The exemption does not apply if the services are performed in the United States and the recipient is both a citizen and a resident of the United States.

Pensions paid by the United Kingdom or its political subdivisions or local authorities to individuals for services performed in the discharge of governmental functions 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 payments or pensions for services performed in connection with a business carried on by or on behalf of the United Kingdom.

Venezuela
Income, other than a pension, paid by Venezuela, 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 Venezuela, its political subdivisions, or local authorities for services performed for Venezuela 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 payments or pensions for services performed in connection with a business carried on by Venezuela, its political subdivisions, or local authorities.

In the tables, you will see the term “New Treaty”; the effective date of a new treaty is shown under What’s New at the beginning of this publication.

### 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.

**Interest.** If you are a nonresident alien who receives interest that is not effectively connected with the conduct of a U.S. trade or business, you do not include the interest in income if it is paid on deposits with banks, on accounts or deposits with certain financial institutions, or on certain amounts held by insurance companies. These amounts are exempt from U.S. tax even though they are considered to be income from a U.S. source. Also exempt from U.S. tax (although considered from U.S. sources) is certain portfolio interest on obligations issued after July 18, 1984. See Publication 519 for more information.

### 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.

**Independent personal services.** The term “independent personal services” generally means services you perform for your own account if you receive the income and bear the losses arising from those services. Examples of these services are those provided by physicians, lawyers, engineers, dentists, and accountants who perform personal services as sole proprietors or partners.

### 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.

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**Explanation of Tables**

The paragraphs below describe the tables that follow and provide additional information that may make the tables more useful to you.
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<th>Country of Residence of Payee</th>
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Note: The table provides tax rates on income other than personal service income under Chapter 3, Internal Revenue Code, and income tax treaties for various countries.
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<td><strong>Interest Paid to a Controlling Foreign Corporation</strong></td>
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</table>
The rate in column 6 applies to dividends paid by a regulated investment company (RIC). Dividends paid by a real estate investment trust (REIT) are subject to a 30% rate.

The exemption does not apply to gains from the sale of U.S. real property. However, for U.S. real property that was owned continuously since June 18, 1980, by the Netherlands resident, the taxable gain may be limited to the appreciation after 1984. For details, see Article 14(2) of the treaty.

An election can be made to treat this interest income as if it is subject to tax in the U.S. at the same rate as if it were fully payable. If the election is made, all interest income subject to withholding under this provision is subject to the withholding tax at that rate. However, if the election is not made, the exemption applies.

The exemption applies only to interest on credits, loans, and other similar extensions of credit.

The exemption does not apply to gains from the sale or other disposition of property acquired by gift or inheritance.

Annuities paid in return for other than the recipient's services are generally exempt from withholding tax.

The exemption does not apply if the recipient was a resident of the United States when the pension was earned or when the annuity was purchased.

The rate is 15% for interest determined with reference to (a) receipts, sales, income, profits or other cash flow of the United States (including income from real property), (b) payments by the United States to a related person, or (c) any dividend, partnership distribution or similar payment made by the debtor or related person.

The rate is 5% for royalties with respect to tangible personal property. Does not apply to annuities. For Denmark, annuities are exempt. For U.S. social security benefits paid to individuals who are both residents and nationals of India, are exempt from tax if they are not more than 10% interest (25% in the case of Netherlands, Portugal, Spain, and Tunisia) in the REIT. The rate is 15% (30% for Switzerland) for contingent interest paid on personal property not belonging to a permanent establishment or fixed base of the taxpayer in the U.S.

The rate is 10% if the interest is paid on a loan granted by a bank or similar financial institution. For Thailand, the 10% rate also applies to interest from an arm's length sale on credit of equipment, merchandise, or services.

The exemption does not apply to dividends received from an 80%-owned corporate subsidiary if certain conditions are met.

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.
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<th>Required Employer or Payer (5)</th>
<th>Maximum Amount of Compensation (6)</th>
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Table 2. (Continued)

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<th>Required Employer or Payer</th>
<th>Maximum Amount of Compensation (3)</th>
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Note: The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.
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<th>Treaty Article</th>
<th>Maximum Amount of Compensation</th>
<th>Required Employer or Payer</th>
<th>Maximum Presence in U.S.</th>
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*Note: The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.*
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<th>Compensation during training</th>
<th>Required Employer or Payer Remittance or allowances</th>
<th>Compensation while gained experience</th>
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<tr>
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<td>Any U.S. or foreign resident</td>
<td>Any U.S. or foreign resident</td>
</tr>
<tr>
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<td>15</td>
<td>Independent or fellowships grant</td>
<td>20(1)</td>
<td>Any contractor</td>
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<td>$10,000 p.a.</td>
<td>$8,000 p.a.</td>
<td>$8,000 p.a.</td>
</tr>
<tr>
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<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
</tr>
<tr>
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<td>17</td>
<td>Remittances or allowances</td>
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<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
</tr>
<tr>
<td></td>
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<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
</tr>
<tr>
<td></td>
<td>19</td>
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<td>Any U.S. or foreign resident</td>
<td>Any U.S. or foreign resident</td>
</tr>
<tr>
<td>Switzerland</td>
<td>15</td>
<td>Independent or fellowships grant</td>
<td>20(1)</td>
<td>Any contractor</td>
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<td>$10,000 p.a.</td>
<td>$8,000 p.a.</td>
<td>$8,000 p.a.</td>
</tr>
<tr>
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<td>Any contractor</td>
<td>No limit</td>
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<tr>
<td></td>
<td>17</td>
<td>Remittances or allowances</td>
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<td>Any contractor</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
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<tr>
<td></td>
<td>18</td>
<td>Teaching or research</td>
<td>20(1)</td>
<td>Any contractor</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
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<tr>
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<td>19</td>
<td>Compensation during training</td>
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<td>Any contractor</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
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<tr>
<td></td>
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<td>Any contractor</td>
<td>Any foreign resident</td>
<td>Any U.S. or foreign resident</td>
<td>Any U.S. or foreign resident</td>
</tr>
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<td>$10,000 p.a.</td>
<td>$8,000 p.a.</td>
<td>$8,000 p.a.</td>
</tr>
<tr>
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<td>Any contractor</td>
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<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
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<tr>
<td></td>
<td>17</td>
<td>Remittances or allowances</td>
<td>20(1)</td>
<td>Any contractor</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
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<tr>
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<td>18</td>
<td>Teaching or research</td>
<td>20(1)</td>
<td>Any contractor</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Compensation during training</td>
<td>20(1)</td>
<td>Any contractor</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
<td>No limit</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Dependent personal services</td>
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<td>Any U.S. or foreign resident</td>
<td>Any contractor</td>
<td>Any foreign resident</td>
<td>Any U.S. or foreign resident</td>
<td>Any U.S. or foreign resident</td>
</tr>
</tbody>
</table>

*Notes:*
- Amounts are in U.S. dollars.
- "No limit" indicates no imposed limit.
- "Any foreign resident" refers to any foreign resident, unless otherwise specified.
- "Any U.S. or foreign resident" refers to any U.S. or foreign resident, unless otherwise specified.
- "Required Employer or Payer" specifies the entity required to withhold and pay tax, if applicable.
- "Country" column indicates the country associated with each policy.

Table 2. (Continued)
Table 2. (Continued)

<table>
<thead>
<tr>
<th>Country</th>
<th>Code</th>
<th>Category of Personal Services</th>
<th>Purpose</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>
</tr>
</thead>
<tbody>
<tr>
<td>Trinidad and Tobago</td>
<td>15</td>
<td>Scholarship or fellowship grant</td>
<td></td>
<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>19(1)</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>Independent personal services</td>
<td></td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td></td>
<td>183 days</td>
<td>Any U.S. or foreign resident</td>
<td>$3,000</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td>Teaching</td>
<td></td>
<td>2 years</td>
<td>U.S. educational institution or U.S. Government</td>
<td>No limit</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and training</td>
<td>Remittances or allowances</td>
<td>5 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>19(1)</td>
</tr>
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<td></td>
<td></td>
<td>Compensation during training</td>
<td>5 years</td>
<td>U.S. or any foreign resident</td>
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<td></td>
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<td></td>
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<td>Trinidad—Tobago resident</td>
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<td>19(2)</td>
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<td></td>
<td></td>
<td>Compensation while gaining experience</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Compensation under U.S.</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>Tunisia</td>
<td>15</td>
<td>Scholarship or fellowship grant</td>
<td></td>
<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>20(3)</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>Independent personal services</td>
<td></td>
<td>183 days</td>
<td>U.S. resident contractor</td>
<td>$7,500 p.a.</td>
<td>14</td>
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<tr>
<td></td>
<td>20</td>
<td>Public entertainment</td>
<td></td>
<td>No limit</td>
<td>Any contractor</td>
<td>$7,500 p.a.</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td></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></td>
<td>No limit</td>
<td>Any U.S. or foreign resident</td>
<td>$7,500 p.a.</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and training</td>
<td>Remittances or allowances</td>
<td>5 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20</td>
</tr>
<tr>
<td></td>
<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>
<td>20</td>
</tr>
<tr>
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<td></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></td>
<td>No limit</td>
<td>Any contractor</td>
<td>$3,000</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td></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></td>
<td>No limit</td>
<td>Any U.S. or foreign resident</td>
<td>$3,000</td>
<td>17</td>
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<tr>
<td></td>
<td>18</td>
<td>Teaching</td>
<td></td>
<td>2 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20(2)</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and teaching</td>
<td>Remittances or allowances</td>
<td>5 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20(3)</td>
</tr>
<tr>
<td>Ukraine</td>
<td>15</td>
<td>Scholarship or fellowship grant</td>
<td></td>
<td>5 years</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>20(1)</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>Independent personal services</td>
<td></td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td></td>
<td>183 days</td>
<td>Any U.S. or foreign resident</td>
<td>No limit</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Studying and training</td>
<td>Remittances or allowances</td>
<td>5 years</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20(1)</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>16</td>
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<td></td>
<td>183 days</td>
<td>Any contractor</td>
<td>No limit</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services</td>
<td></td>
<td>183 days</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td>Teaching</td>
<td></td>
<td>2 years</td>
<td>U.S. educational institution</td>
<td>No limit</td>
<td>15</td>
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<tr>
<td>(New Treaty)</td>
<td>16</td>
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<td>No limit</td>
<td>Any contractor</td>
<td>$20,000 p.a.</td>
<td>16</td>
</tr>
<tr>
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<td>Any foreign resident</td>
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<td>14</td>
</tr>
<tr>
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<td>17</td>
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<td>$20,000 p.a.</td>
<td>16</td>
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<td>Teaching</td>
<td></td>
<td>2 years</td>
<td>Any U.S. educational institution</td>
<td>No limit</td>
<td>20(2)</td>
</tr>
<tr>
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<td>19</td>
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<td>Remittances or allowances</td>
<td>1 year</td>
<td>Any foreign resident</td>
<td>No limit</td>
<td>20</td>
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</tbody>
</table>
### 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.</th>
<th>Required Employer or Payer</th>
<th>Maximum Amount of Compensation</th>
<th>Treaty Article Citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Venezuela</td>
<td>15</td>
<td>Scholarship or fellowship grants&lt;sup&gt;15&lt;/sup&gt;</td>
<td>5 years&lt;sup&gt;15&lt;/sup&gt;</td>
<td>Any U.S. or foreign resident&lt;sup&gt;15&lt;/sup&gt;</td>
<td>No limit</td>
<td>21(1)</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>Independent personal services&lt;sup&gt;16&lt;/sup&gt;</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 foreign resident</td>
<td>$6,000&lt;sup&gt;16&lt;/sup&gt;</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Dependent personal services&lt;sup&gt;17&lt;/sup&gt;</td>
<td>180 days</td>
<td>Any U.S. or foreign resident</td>
<td>$6,000&lt;sup&gt;17&lt;/sup&gt;</td>
<td>18</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>No limit</td>
<td>21(3)</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td>Teaching&lt;sup&gt;18&lt;/sup&gt;</td>
<td>2 years&lt;sup&gt;18&lt;/sup&gt;</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&lt;sup&gt;19&lt;/sup&gt;</td>
<td>5 years&lt;sup&gt;19&lt;/sup&gt;</td>
<td>Any foreign resident</td>
<td>$8,000</td>
<td>21(2)</td>
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<tr>
<td></td>
<td></td>
<td>Remittances or allowances</td>
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<td>Venezuelan resident</td>
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<td>21(1)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Compensation during training</td>
<td>5 years&lt;sup&gt;19&lt;/sup&gt;</td>
<td>Other foreign or U.S. resident</td>
<td>$8,000</td>
<td>21(2)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Compensation while gaining experience</td>
<td>12 mos.</td>
<td>Venezuelan resident</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<sup>1</sup> SCHOLARSHIP, FELLOWSHIP, OR OTHER AID FOR FULL-TIME STUDY IN THE UNITED STATES. AWARD OR OTHER AID IN THE FORM OF A SCHOLARSHIP OR FELLOWSHIP FOR FULL-TIME STUDY IS EXEMPT FROM U.S. INCOME TAXATION. VENEZUELAN RESIDENTS MAY BE ELIGIBLE FOR SPECIAL TREATMENT UNDER THE TREATY.

<sup>2</sup> PUBLIC ENTERTAINMENT SERVICES PERFORMED IN THE UNITED STATES FOR A U.S. OR FOREIGN RESIDENT PERSONAL SERVICE CONTRACTOR OR PAYOR.

<sup>3</sup> DEPENDENT PERSONAL SERVICES PERFORMED IN THE UNITED STATES FOR A FOREIGN RESIDENT PERSONAL SERVICE CONTRACTOR OR PAYOR.

<sup>4</sup> TO PAY FOR PERSONAL SERVICES PERFORMED IN THE UNITED STATES FOR A FOREIGN RESIDENT PERSONAL SERVICE CONTRACTOR OR PAYOR OR A U.S. PERSONAL SERVICE CONTRACTOR OR PAYOR WHO IS NOT A U.S. PERSONAL SERVICE CONTRACTOR OR PAYOR.

<sup>5</sup> TO PAY FOR PERSONAL SERVICES PERFORMED IN THE UNITED STATES FOR A FOREIGN RESIDENT PERSONAL SERVICE CONTRACTOR OR PAYOR OR A U.S. PERSONAL SERVICE CONTRACTOR OR PAYOR WHO IS NOT A U.S. PERSONAL SERVICE CONTRACTOR OR PAYOR.
Exemption does not apply if, during the immediately preceding period, the individual claimed the benefits of Article 22(1).

Exemption does not apply if the individual previously claimed the benefit of this Article.

The combined period of benefits under Articles 20 and 21(1) cannot exceed 5 years.

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.

Exemption does not apply if gross receipts (including reimbursements) exceed this amount during any 12-month period.

This provision does not apply if the competent authority of the treaty country certifies that the visit is substantially supported by that treaty country.

Applies to grants, allowances, and other similar payments received for studying or doing research.

A $10,000 limit applies to income earned by a permanent establishment in the United States.

The exemption does not apply to income received for performing services in the United States as an entertainer or a correspondent who is temporarily in the U.S. for periods not longer than 2 years and who receive compensation from abroad.

The exemption also applies if the employer is engaged in certain defined activities.

The exemption is extended to television and radio performers who work temporarily in the U.S. for periods not longer than 2 years and who receive compensation from abroad.

Exemption also applies on a case-by-case basis for foreign directors of U.S. corporations.

A student or trainee may choose to be treated as a U.S. resident for tax purposes. If the choice is made, it may not be changed without the consent of the U.S. competent authority.
Table 3. List of Tax Treaties (Updated through April 30, 2004)

<table>
<thead>
<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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</thead>
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<tr>
<td>Protocol</td>
<td>TIAS</td>
<td>Jan. 1, 2004</td>
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<tr>
<td>Austria</td>
<td>TIAS</td>
<td>Jan. 1, 1999</td>
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<tr>
<td>Protocol</td>
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<td>Jan. 1, 1994</td>
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<td>TIAS 11254</td>
<td>Jan. 1, 1988</td>
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<td>Protocol</td>
<td>TIAS</td>
<td>Jan. 1, 1996</td>
<td></td>
<td></td>
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<tr>
<td>Czech Republic</td>
<td>TIAS</td>
<td>Jan. 1, 1993</td>
<td></td>
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<td>Denmark</td>
<td>TIAS</td>
<td>Jan. 1, 2001</td>
<td></td>
<td></td>
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<td>Estonia</td>
<td>TIAS</td>
<td>Jan. 1, 2000</td>
<td></td>
<td></td>
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<td>Finland</td>
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<td>Jan. 1, 1991</td>
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<td>France</td>
<td>TIAS</td>
<td>Jan. 1, 1996</td>
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<tr>
<td>Germany</td>
<td>TIAS</td>
<td>Jan. 1, 1990</td>
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<tr>
<td>India</td>
<td>TIAS</td>
<td>Jan. 1, 1991</td>
<td></td>
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<td>Indonesia</td>
<td>TIAS 11593</td>
<td>Jan. 1, 1990</td>
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<tr>
<td>Ireland</td>
<td>TIAS</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.
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You can get help with unresolved tax issues, order free publications and forms, ask tax ques-
tions, and get more information from the IRS in several ways. By selecting the method that is
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Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem
unsuccessfully, you should contact your Tax-
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The Taxpayer Advocate independently rep-
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IRS by protecting your rights and resolving
problems that have not been fixed through nor-
mal channels. While Taxpayer Advocates can-
not change the tax law or make a technical tax
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review.

To contact your Taxpayer Advocate:
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- Call, write, or fax the Taxpayer Advocate office in your area.
- Call 1–800–829–4059 if you are a TTY/TDD user.
- Visit the web site at www.irs.gov/advo-
cate.

For more information, see Publication 1546,
The Taxpayer Advocate Service of the IRS.

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Tax Services. It contains a list of free tax publi-
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- Check the amount of advance child tax
credit payments you received in 2003.
- Check the status of your 2003 refund.
  Click on “Where’s My Refund” and then on “Go Get My Refund Status.” Be sure to
  wait at least 6 weeks from the date you
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tronically) and have your 2003 tax return
  available because you will need to know
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