

## INCOME TAX TREATIES CURRENTLY IN FORCE FOR STUDENTS & TRAINEES

<b>Country</b>	<b>Claim treaty on Form W-8BEN</b>	<b>Claim treaty on Form 8233</b>	
	<b>Fellowship/Scholarship Non Service</b>	<b>Compensation</b>	<b>Annual Amount Limit</b>
	<b>Article</b>	<b>Article</b>	
Bangladesh	21(2)	21(2)	\$ 8,000.00
Belgium	--	19(1)(b)	\$ 9,000.00
Bulgaria	--	19(1)(b)	\$ 9,000.00
Canada	--	XV	\$ 10,000.00
China	20 (b)	20 (C)	\$ 5,000.00
Cyprus	21 (1)	21 (1)	\$ 2,000.00
Czech Republic	21 (1)	21 (1)	\$ 5,000.00
Egypt	23 (1)	23 (1)	\$ 3,000.00
Estonia	20 (1)	20 (1)	\$ 5,000.00
France	21 (1)	21 (1)	\$ 5,000.00
Germany	20 (3)	20 (4)	\$ 9,000.00
Iceland	22 (1)	22 (1)	\$ 2,000.00
Indonesia	19 (1)	19 (1)	\$ 2,000.00
Israel	24 (1)	24 (1)	\$ 3,000.00
Kazakhstan	19 (1)	--	--
Korea	21 (1)	21 (1)	\$ 2,000.00
Latvia	20 (1)	20 (1)	\$ 5,000.00
Lithuania	20 (1)	20 (1)	\$ 5,000.00
Luxembourg	21 (1)	--	--
Malta	--	20(2)	\$ 9,000.00
Morocco	18 (1)	18 (1)	\$ 2,000.00
Netherlands	22 (2)	22 (1)	\$ 2,000.00
Norway	16 (1)	16 (1)	\$ 2,000.00
Pakistan	--	XIII (1)	\$ 5,000.00
Philippines	22 (1)	22 (1)	\$ 3,000.00
Poland	18 (1)	18 (1)	\$ 2,000.00
Portugal	23 (1)	23 (1)	\$ 5,000.00
Romania	20 (1)	20 (1)	\$ 2,000.00
Russia	18 (1)	--	--
Slovak Republic	21 (1)	21 (1)	\$ 5,000.00
Slovenia	20(1)	20 (1)	\$ 5,000.00
Spain	22 (1)	22 (1)	\$ 5,000.00
Thailand	22 (1)	22 (1)	\$ 3,000.00
Trinidad & Tobago	19(1)	19(1)	\$ 2,000.00
Tunisia	20	20	\$ 4,000.00
CIS-- Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Turkmenistan, Tajikistan, Uzbekistan	VI(1)(d) - Max. \$9,999	--	--
Ukraine	20 (1)	--	--
Venezuela	21 (1)	21 (1)	\$ 5,000.00