

## Income Tax Treaties Students

(Excerpted from IRS Publication 901)

Country	Treaty Article Citation #	Maximum Presence in U.S.	Maximum Amt. Of Earnings
Bangladesh	21(2)	No limit	\$8,000 P.A.
Belgium	19(1)b	No limit	\$ 9,000 P.A.
Bulgaria	19(1)b	No limit	\$9,000 P.A.
Canada	XV	5 years	\$10,000 P.A.*
China, PRC (Does not include Hong Kong).	20(c)	Duration of Status	\$ 5,000 P.A.
Cyprus	21(1)	5 years	\$ 2,000 P.A.
Czech Republic (Formerly part of Czechoslovakia)	21(1)	5 years	\$ 5,000 P.A.
Egypt	23(1)	5 years	\$ 3,000 P.A.
Estonia	20(1)	5 years	\$ 5,000 P.A.
France	21(1)	5 years	\$ 5,000 P.A.
Germany, Fed Rep	20(4)	4 years**	\$ 9,000 P.A.
Iceland	19(1)	5 years	\$ 9,000 P.A.
Indonesia	19(1)	5 years	\$ 2,000 P.A.
Israel	24(1)	5 years	\$ 3,000 P.A.
Korea, Rep of	21(1)	5 years	\$ 2,000 P.A.
Latvia	20(1)	5 years	\$ 5,000 P.A.
Lithuania	20(1)	5 years	\$ 5,000 P.A.
Malta	20	No limit	\$9,000 P.A.

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Morocco	18	5 years	\$ 2,000 P.A.
Netherlands	22(1)	Duration of status	\$ 2,000 P.A.
Norway	16(1)	5 years	\$ 2,000 P.A.
Pakistan	XIII(1)	Duration of status	\$ 5,000 P.A.
Philippines	22(1)	5 years	\$ 3,000 P.A.
Poland	18(1)	5 years	\$ 2,000 P.A.
Portugal	23(1)	5 years	\$ 5,000 P.A.
Romania	20(1)	5 years	\$ 2,000 P.A.
Slovak Republic (Formerly part of Czechoslovakia)	21(1)	5 years	\$ 5,000 P.A.
Slovenia	20(1)	5 years	\$ 5,000 P.A.
Spain	22(1)	5 years	\$ 5,000 P.A.
Thailand	22(1)	5 years	\$ 3,000 P.A.
Trinidad & Tobago	19(1)	5 years	\$ 2,000 P.A.
Tunisia	20	5 years	\$ 4,000 P.A.
Venezuela	21(1)	5 years	\$ 5,000 P.A.

\*If the Canadian resident's total annual wages earned in the United States exceed \$10,000 then the United States will tax the entire annual wages, including the first \$10,000.

\*\*If the German resident stay exceeds 4 years, the exemption is lost for the entire visit unless the competent authorities of Germany and the USA agree otherwise.

*Rev. 04-28-16*