



***Tax Treaties for Students with Scholarships/Fellowships***

<b>Country</b>	<b>Maximum Presence</b>	<b>Amount</b>	<b>Article #</b>	<b>Special restrictions * see below</b>
Armenia	5 years	\$10,000	VI (1)	a
Azerbaijan	5 years	\$10,000	VI (1)	a
Bangladesh	No limit	No limit	21 (2)	In effect after 01/01/07
Belarus	5 years	\$10,000	VI (1)	a
Belgium	5 years	No limit	21 (1)	
P.R. China	No limit	No limit	20 (b)	b
Cyprus	5 years	No limit	21 (1)	
Czech Republic	5 years	No limit	21 (1)	
Egypt	5 years	No limit	23 (1)	
Estonia	5 years	No limit	20 (1)	
France	5 years	No limit	21 (1)	
Georgia	5 years	No limit	VI (1)	a
Germany	No limit	No limit	20 (3)	
Iceland	5 years	No limit	22 (1)	
Indonesia	5 years	No limit	19 (1)	
Israel	5 years	No limit	24 (1)	
Japan (old treaty)	5 years	No limit	20 (1)	
Students currently in the US who entered the US BEFORE 01/01/05 may still claim treaty benefits up to the 5 year maximum presence limit.				
Kazakstan	5 years	No limit	19	
Republic of Korea	5 years	No limit	21 (1)	
Kyrgyzstan	5 years	\$10,000	VI (1)	a
Latvia	5 years	No limit	20 (1)	
Lithuania	5 years	No limit	20 (1)	
Moldova	5 years	\$10,000	VI (1)	a
Morocco	5 years	No limit	18	
Netherlands	3 years	No limit	22 (2)	
Norway	5 years	No limit	16 (1)	
Philippines	5 years	No limit	22 (1)	



Poland	5 years	No limit	18 (1)	
Portugal	5 years	No limit	23 (1)	
Romania	5 years	No limit	20 (1)	
Russia	5 years	No limit	18	
Slovak Republic	5 years	No limit	21 (1)	
Slovenia	5 years	No limit	20 (1)	c
Spain	5 years	No limit	22 (1)	
Tajikistan	5 years	\$10,000	VI (1)	a
Thailand	5 years	No limit	22 (1)	
Trinidad & Tobago	5 years	No limit	19 (1)	
Tunisia	5 years	No limit	20	
Turkmenistan	5 years	\$10,000	VI (1)	a
Ukraine	5 years	No limit	20	
Uzbekistan	5 years	\$10,000	VI (1)	a
Venezuela	5 years	No limit	21(1)	c

**\* Special Restrictions**

a	also exempt are scholarship/grant amounts of up to \$10,000 received from U.S. sources to provide ordinary living expenses.
b	does not include Hong Kong
c	students continuing on for graduate level studies may continue to claim treaty benefits for the additional time needed to complete the degree requirements