

Tax Treaty Summaries for Use in 2008--Scholarship/Fellowship Related Only

Country	Purpose	Maximum Presence In US	Maximum Yearly Compensation	Tax Treaty Article Citation for W-8BEN	Required Form(s)	Special Comments
Bangladesh	Scholarship or fellowship	2 yrs from arrival in US	No limit	21(2)	W8-BEN, W4 Worksheet, UA International Form	
Belgium	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	21(1)	W8-BEN, W4 Worksheet, UA International Form	
China, People's Republic of	Scholarship or fellowship	No limit	No limit	20(b)	W8-BEN, W4 Worksheet, UA International Form	
Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, Uzbekistan)	Scholarship or fellowship	5 calendar years, beginning with arrival year	\$ 10,000	VI(1)	W8-BEN, W4 Worksheet, UA International Form	(Refer to Former USSR Treaty for W-8BEN filing)
Cyprus	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	21(1)	W8-BEN, W4 Worksheet, UA International Form	
Czech Republic	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	21(1)	W8-BEN, W4 Worksheet, UA International Form	
Egypt	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	23(1)	W8-BEN, W4 Worksheet, UA International Form	
Estonia	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	20(1)	W8-BEN, W4 Worksheet, UA International Form	
France	Scholarship or fellowship	5 calendar years, beginning with arrival year (includes any teaching years)	No limit	21(1)	W8-BEN, W4 Worksheet, UA International Form	
Germany	Scholarship or fellowship	No limit	No limit	20(3)	W8-BEN, W4 Worksheet, UA International Form	
Iceland	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	22(1)	W8-BEN, W4 Worksheet, UA International Form	

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Indonesia	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	19(1)	W8-BEN, W4 Worksheet, UA International Form	
Israel	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	24(1)	W8-BEN, W4 Worksheet, UA International Form	
Japan	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	20(1)	W8-BEN, W4 Worksheet, UA International Form	This is eliminated as of 7/1/04 If already under prior to 3/20/04- can continue
Kazakhstan	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	19	W8-BEN, W4 Worksheet, UA International Form	
Korea, Republic of	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	21(1)	W8-BEN, W4 Worksheet, UA International Form	
Latvia	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	20(1)	W8-BEN, W4 Worksheet, UA International Form	
Lithuania	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	20(1)	W8-BEN, W4 Worksheet, UA International Form	
Luxembourg	Scholarship or fellowship	Students: unlimited time; Business trainees, apprentices: 2 calendar years, beginning with date of arrival	No limit	21(1)	W8-BEN, W4 Worksheet, UA International Form	Retroactive if exceed 2 yrs
Morocco		5 years from date of arrival	No limit	18	W8-BEN, W4 Worksheet, UA International Form	
Netherlands	Scholarship or fellowship	3 yrs from date of arrival in US	No limit	22(2)	W8-BEN, W4 Worksheet, UA International Form	
Norway	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	16(1)	W8-BEN, W4 Worksheet, UA International Form	

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Philippines	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	22(1)	W8-BEN, W4 Worksheet, UA International Form	
Poland	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	18(1)	W8-BEN, W4 Worksheet, UA International Form	
Portugal	Scholarship or fellowship	5 yrs from date of arrival in US	No limit	23(1)	W8-BEN, W4 Worksheet, UA International Form	
Romania	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	20(1)	W8-BEN, W4 Worksheet, UA International Form	
Russia	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	18	W8-BEN, W4 Worksheet, UA International Form	
Slovak Republic	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	21(1)	W8-BEN, W4 Worksheet, UA International Form	
Slovenia	Scholarship or fellowship	5 calendar years, beginning with arrival year, or until completion of degree as a fulltime student.	No limit	20(1)	W8-BEN, W4 Worksheet, UA International Form	
Spain	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	22(1)	W8-BEN, W4 Worksheet, UA International Form	
Thailand	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	22(1)	W8-BEN, W4 Worksheet, UA International Form	
Trinidad & Tobago	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	19(1)	W8-BEN, W4 Worksheet, UA International Form	
Tunisia	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	20	W8-BEN, W4 Worksheet, UA International Form	

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Ukraine	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	20	W8-BEN, W4 Worksheet, UA International Form	
Venezuela	Scholarship or fellowship	5 calendar years, beginning with arrival year	No limit	21(1)	W8-BEN, W4 Worksheet, UA International Form	Time extension for FT student completing a degree (post-grad or Professional)
Note: Exception to Saving Clause for RA's and PR's excluded due to irrelevancy.						
Other tax treaties pending:						
Note that the following countries have tax treaties with the US but do not provide any scholarship-related benefit:						
Australia	Denmark	India	Mexico	Sweden	UK Revision	
Austria	Finland	Ireland, Republic of	Pakistan	Switzerland		
* Barbados	Greece	Italy	South Africa	Turkey		
Canada	* Hungary	* Jamaica	Sri Lanka	United Kingdom		
* Barbados, Hungary, Jamaica offer option of being treated as Resident Alien; therefore no withholding is required on nonqualified scholarship awards if this election has been made.						