

TAX TREATY COUNTRIES

*Academic Year
Fall 2008 – Spring 2009*

<u>COUNTRY</u>	<u>ANNUAL EXEMPTION AMOUNT</u>	<u>MAXIMUM BENEFIT YEARS</u>
Belgium	\$2,000 - Compensation Fellowship - No Limit	5 Years
Canada	*See Below	No Limit
China, People's Republic of	\$5,000 - Compensation Fellowship - No Limit	No Limit
Cyprus	\$2,000 - Compensation Fellowship - No Limit	5 Years
Czech Republic	\$5,000 - Compensation Fellowship - No Limit	5 Years
Egypt	\$3,000 - Compensation Fellowship - No Limit	5 Years
Estonia	\$5,000 - Compensation Fellowship - No Limit	5 Years
France	\$5,000 - Compensation Fellowship - No Limit	5 Years
Germany	\$5,000 - Compensation Fellowship - No Limit	4 Years
Iceland	\$2,000 - Compensation Fellowship - No Limit	5 Years
Indonesia	\$2,000 - Compensation Fellowship - No Limit	5 Years
Israel	\$3,000 - Compensation Fellowship - No Limit	5 Years
Japan	\$2,000 - Compensation Fellowship - No Limit	5 Years
Kazakstan	No Compensation Benefit Fellowship - No Limit	
Korea, Republic of	\$2,000 - Compensation Fellowship - No Limit	5 Years
Latvia	\$5,000 - Compensation Fellowship - No Limit	5 Years
Lithuania	\$5,000 - Compensation Fellowship - No Limit	5 Years

Morocco	\$2,000 - Compensation Fellowship - No Limit	5 Years
Netherlands	\$2,000 - Compensation Compensation while on a Fellowship Fellowship - No Limit	No Limit 3 Years
Norway	\$2,000 - Compensation Fellowship - No Limit	5 Years
Pakistan	\$5,000 - Compensation Fellowship - No Limit	No Limit
Philippines	\$3,000 - Compensation 5 Years	5 Years
Poland	\$2,000 - Compensation Fellowship - No Limit	5 Years
Portugal	\$5,000 - Compensation Fellowship - No Limit	5 Years
Romania	\$2,000 - Compensation Fellowship - No Limit	5 Years
Russia	No Compensation Benefit Fellowship - No Limit	5 Years
Slovak Republic	\$5,000 - Compensation Fellowship - No Limit	5 Years
Spain	\$5,000 - Compensation Fellowship - No Limit	5 Years
Thailand	\$3,000 - Compensation Fellowship - No Limit	5 Years
Trinidad	\$2,000 - Compensation Fellowship - No Limit	5 Years
Tobago	\$2,000 - Compensation Fellowship - No Limit	5 Years
Tunisia	\$4,000 - Compensation Fellowship - No Limit	5 Years
Venezuela	\$5,000 - Compensation Fellowship - No Limit	5 Years

*Income that residents from Canada receive in the US is exempt from US tax if it is not more than \$10,000 for the year. If it is more than \$10,000 for the year, the residents must be present in the US for no more than 183 days during the calendar year.