

# U.S. Tax Treaties

Last updated 5/12/2011

Country	Country CODE	Fellowship Form W8-BEN	Teacher/Research Form 8233	Student/RA/TA/Undergrad Form 8233
Bangladesh	BG	Yes	Yes	Yes
Belgium	BE	No	Yes	Yes
Bulgaria	BU	No	Yes	Yes
Canada <sup>(Note 1)</sup>	CA	No	Yes <sup>(Note 1)</sup>	Yes <sup>(Note 1)</sup>
China, Peoples Rep <sup>(Note 5)</sup>	CH	Yes	Yes	Yes
Comm. of Ind. States <sup>(Note 3)</sup>	See <b>Note 3</b>	Yes	Yes	Yes
Cyprus	CY	Yes	No	Yes
Czech Republic <sup>(Note 4)</sup>	EZ	Yes	Yes	Yes
Egypt	EG	Yes	Yes	Yes
Estonia	EN	Yes	No	Yes
France <sup>(Note 4)</sup>	FR	Yes	Yes	Yes
Germany	GM	Yes	Yes	Yes <sup>(Note 2)</sup>
Greece	GR	No	Teaching ONLY	No
Hungary	HU	No	Yes	No
Iceland	IC	Yes	No	Yes
India	IN	No	Yes <sup>(Note 2)</sup>	No
Indonesia <sup>(Note 4)</sup>	ID	Yes	Yes	Yes
Israel	IS	Yes	Yes	Yes
Italy	IT	No	Yes	No
Jamaica <sup>(Note 4)</sup>	JM	No	Yes	No
Japan	JA	No	Yes	No
Kazakstan	KZ	Yes	No	No
Korea, Rep. of	KS	Yes	Yes	Yes
Latvia	LG	Yes	No	Yes
Lithuania	LH	Yes	No	Yes
Luxemborg	LU	No	Yes <sup>(Note 2)</sup>	Yes
Malta	MT	No	No	Yes
Morocco	MO	Yes	No	Yes
Netherlands	NL	Yes	Yes <sup>(Note 2)</sup>	Yes
Norway	NO	Yes	Yes	Yes
Pakistan	PK	No	Teaching ONLY	Yes
Philippines	RP	Yes	Yes	Yes
Poland	PL	Yes	Yes	Yes
Portugal <sup>(Note 4)</sup>	PO	Yes	Yes	Yes
Romania	RO	Yes	Yes	Yes
Russia	RS	Yes	No	No
Slovak Republic <sup>(Note 4)</sup>	LO	Yes	Yes	Yes
Slovenia	SI	Yes	Yes	Yes
Spain	SP	Yes	No	Yes

Thailand	TH	Yes	Yes <sup>(Note 2)</sup>	Yes
Trinidad & Tobago	TD	Yes	Yes	Yes
Tunisia	TS	Yes	No	Yes
Ukraine	UP	Yes	No	No
United Kingdom	UK	No	Yes <sup>(Note 2)</sup>	No
Venezuela	VE	Yes	Yes	Yes

## NOTES

1. If salary exceeds \$10,000 during calendar year, treaty benefit is void for entire year, retroactively.  
No cover letter.
2. If presence exceeds maximum, treaty is void retroactively to arrival date.  
Maximum for teachers or researchers is 2 years. Maximum for students is 4 years.
3. **Comm. of Ind. States:** Armenia (AM), Azerbaijan (AJ), Belarus (BO), Georgia (GG), Kyrgyzstan (KG), Moldova (MD), Tajikistan (TI), Turkmenistan (TX), Uzbekistan (UZ)
4. Teacher/Researcher can only claim Tax Treaty once.
5. Can only claim tax treaty once, even if they reestablished residency in China.