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Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).



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U.S. Tax Treaties

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Future Developments

For the latest information about developments related to Pub. 901, such as treaties effective after it was published, go to [IRS.gov/Pub901](https://www.irs.gov/pub901).

What's New

U.S.-Chile income tax treaty. The United States and Chile entered into a tax treaty on December 19, 2023. The treaty is effective for withholding taxes on payments made on or after February 1, 2024, and is effective for tax years beginning on or after January 1, 2024, for any other taxes.

U.S.-Hungary income tax treaty. On July 8, 2022, the United States terminated the income tax treaty between the government of the United States and the government of the Hungarian People's Republic. The termination of the treaty is effective for withholding taxes on payments made on or after January 1, 2024, and is effective for tax years beginning on or after January 1, 2024, for any other taxes.

U.S.-Russia income tax treaty. On July 1, 2024, the United States provided formal notice to the Russian Federation to confirm the suspension of paragraph 4 of Article 1, and Articles 5-21 and 23 of the income tax treaty between the United States and the Russian Federation, as well as the accompanying Protocol, by mutual agreement. The suspension of the treaty is effective both for taxes withheld at source and in respect of other taxes on August 16, 2024. The suspension will continue until otherwise decided by the two governments.

Reminders

Disclosure of a treaty-based position that reduces your tax. If you take the position that any U.S. tax is overruled or otherwise reduced by a U.S. treaty (a treaty-based position), you must generally disclose that



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/vietnamese) (Tiếng Việt)

position on your affected return. See [Application of Treaties](#), later.

Tax treaty tables. The tax treaty tables previously contained in this publication have been updated and moved to IRS.gov. You can locate the tables on IRS.gov by entering "Tax Treaty Table" in the search box. Click on "Tax Treaty Tables." You can also access the tables by going to [IRS.gov/TreatyTables](#).

U.S.-U.S.S.R. income tax treaty. The U.S.-U.S.S.R. income tax treaty remains in effect for the following members of the Commonwealth of Independent States (C.I.S.): Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan. That treaty will remain in effect until new treaties with these individual countries are negotiated and ratified. Provisions of the U.S.-U.S.S.R. income tax treaty are discussed in this publication under *Commonwealth of Independent States*, later.

U.S.-China income tax treaty. The U.S.-China income tax treaty does not apply to Hong Kong.

Introduction

This publication will tell you whether a tax treaty between the United States and a particular country offers a reduced rate of, or possibly a complete exemption from, U.S. income tax for residents of that particular country.



You should use this publication only for quick reference. It is not a complete guide to all provisions of every income tax treaty.

For more detailed information on treaty benefits, you should consult the text of the applicable treaty. The treaties are available at [IRS.gov/TreatyTables](#).

Obtaining copies of treaties. You can get complete information about treaty provisions from the taxing authority in the country from which you receive income or from the treaty itself.

You can obtain the text of most of the treaties at [IRS.gov/TreatyTables](#). You can also obtain the text of most of the treaties at the following address.

Department of the Treasury
Office of Public Correspondence
1500 Pennsylvania Ave. NW — Rm. 3419
Washington, DC 20220

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](#). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send

tax questions, tax returns, or payments to the above address.

Getting answers to your tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](#) where you can find topics by using the search feature or viewing the categories listed.

Getting tax forms, instructions, and publications. Go to [IRS.gov/Forms](#) to download current and prior-year forms, instructions, and publications.

Ordering tax forms, instructions, and publications. Go to [IRS.gov/OrderForms](#) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

Useful Items

You may want to see:

Publication

- 519** U.S. Tax Guide for Aliens
- 597** Information on the United States–Canada Income Tax Treaty

Form (and Instructions)

- 8833** Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

See [How To Get Tax Help](#) at the end of this publication for information about getting these publications and forms.

Application of Treaties

The United States has income tax treaties with a number of foreign countries. Under these treaties, residents (not necessarily citizens) of foreign countries are taxed at a reduced rate, or are exempt from U.S. income taxes on certain items of income they receive from sources within the United States. These reduced rates and exemptions vary among countries and specific items of income.

If there is no treaty between your country and the United States, you must pay tax on the income in the same way and at the same rates shown in the [Instructions for Form 1040-NR, U.S. Nonresident Alien Income Tax Return](#). Also see Pub. 519 at [IRS.gov/Pub519](#).

Many of the individual states of the United States tax the income of their residents. Therefore, you should consult the tax authorities of the state in which you live to find out if that state taxes the income of individuals and, if so, whether the tax applies to any of your income.

Tax treaties reduce the U.S. income taxes of residents of foreign countries. With certain exceptions, they do not reduce the U.S. income taxes of U.S. citizens or residents.

U.S. citizens and residents are subject to U.S. income tax on their worldwide income.

Treaty provisions are generally reciprocal (apply to both treaty countries); therefore, a U.S. citizen or resident who receives income from a treaty country may refer to the tables in this publication to see if a tax treaty might affect the tax to be paid to that foreign country. Foreign taxing authorities sometimes require certification from the U.S. Government that an applicant filed an income tax return as a U.S. citizen or resident, as part of the proof of entitlement to the treaty benefits. See [Form 8802, Application for United States Residency Certification](#), to request a certification.

Disclosure of a treaty-based position that reduces your tax. If you take the position that any U.S. tax is overruled or otherwise reduced by a U.S. treaty (a treaty-based position), you must generally disclose that position on Form 8833 and attach it to your return. If you are not required to file a return because of your treaty-based position, you must file a return anyway to report your position. The filing of Form 8833 does not apply to a reduced rate of withholding tax on noneffectively connected income, such as dividends, interest, rents, or royalties, or to a reduced rate of tax on pay received for services performed as an employee, including pensions, annuities, and social security. For more information, see [Pub. 519](#) and the [Form 8833 instructions](#).

If you fail to file Form 8833, you may have to pay a \$1,000 penalty. Corporations are subject to a \$10,000 penalty for each failure.

Tax Exemptions Provided by Treaties

This publication contains discussions of the exemptions from tax and certain other effects of the tax treaties on the following types of income.

- Pay for certain personal services performed in the United States.
- Pay of a professor, teacher, or researcher who teaches or performs research in the United States for a limited time.
- Amounts received for maintenance and studies by a foreign student or apprentice who is here for study or experience.
- Wages, salaries, and pensions paid by a foreign government.

Personal Services Income

Pay for certain personal services performed in the United States is exempt from U.S. income tax if you are a resident of one of the countries discussed below, if you are in the United States for a limited number of days, and if you meet certain other conditions. For this purpose, the word “day”

means a day during any part of which you are physically present in the United States.

Terms defined. Several terms appear in many of the discussions that follow. The exact meanings of the terms are determined by the particular tax treaty under discussion; thus, the meanings vary among treaties. The definitions that follow are therefore general definitions that may not give the exact meaning intended by a particular treaty.

The terms “fixed base” and “permanent establishment” generally mean a fixed place of business, such as a place of management, a branch, an office, a factory, a warehouse, or a mining site through which an enterprise carries on its business.

The term “borne by” generally means having ultimate financial accounting responsibility for, or providing the monetary resources for, an expenditure or payment, even if another entity in another location actually made the expenditure or payment.

Australia

Income that residents of Australia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days during the tax year, and
- Do not have a fixed base regularly available to them in the United States for the purpose of performing the services.

If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Pay that residents of Australia receive for labor or personal services performed in the United States as employees (dependent personal services), including services as a director of a company, is exempt from U.S. income tax if:

- The residents are in the United States for no more than 183 days during the tax year;
- The pay is paid by, or on behalf of, an employer or company that is not a resident of the United States; and
- The pay is not deductible in determining the taxable income of the trade or business of the employer (or company) in the United States.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Australia who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year.

Austria

Income that residents of Austria receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Austria receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Austria who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year.

Income received by a resident of Austria for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Bangladesh

Income that residents of Bangladesh receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year, or
- Do not have a fixed base regularly available to them in the United States for the purpose of performing the services.

If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Bangladesh receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Bangladesh who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year. Regardless of these limits, income of Bangladesh entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of Bangladesh or its political subdivisions or local authorities.

Income received from employment as a member of the regular complement of a ship or an aircraft operated by a Bangladesh enterprise in international traffic is exempt from U.S. tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. tax.

If the resident of Bangladesh is a shareholder in a U.S. corporation, these exemptions do not apply to directors' fees received as a member of the board of directors of the U.S. corporation. The amount received by the shareholder that is more than the amount paid to a director that is not a shareholder is subject to U.S. income tax at the rate of 15%.

Barbados

Income that residents of Barbados receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 89 days during the tax year,
- Earn net income for independent services provided to U.S. residents that is not more than \$5,000 (there is no dollar limit if the contractors are not U.S. residents), and
- Do not have a regular base available in the United States for performing the services.

If they have a regular base available in the United States but otherwise meet the conditions for exemption, they are taxed only on the income attributable to the regular base.

Income that residents of Barbados receive for personal services performed in the United States as employees

(dependent personal services) is exempt from U.S. tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days during the calendar year.
- The income earned in the calendar year in the United States is not more than \$5,000.
- Their income is paid by or for an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or regular base of the employer in the United States.

Income of a Barbadian resident from employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to Barbadian resident entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes who receive gross receipts of more than \$250 per day or \$4,000 in the tax year, not including reimbursed expenses, from their entertainment or athletic activities in the United States. However, these exemptions do apply regardless of these limits on gross receipts if the entertainer's or athlete's visit to the United States is substantially supported by Barbadian public funds or if the entertainer's or athlete's services are provided to a nonprofit organization.

Belgium

Income that residents of Belgium receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profit attributable to the permanent establishment.

Income that residents of Belgium receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to directors' fees and similar payments received by a resident of Belgium for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Belgium who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year are subject to U.S. income tax.

Income received by a resident of Belgium for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Bulgaria

Income that residents of Bulgaria receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profit attributable to the permanent establishment. Under Article 5 (Permanent Establishment), you may be considered to provide services through a permanent establishment in the United States even if you do not have a fixed place of business.

Income that residents of Bulgaria receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to directors' fees and similar payments received by a resident of Bulgaria as a member of the board of directors of a U.S. company.

Entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Bulgaria who earn more than \$15,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year are subject to U.S. income tax.

Income received by a resident of Bulgaria for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Canada

Income that residents of Canada receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the

provisions of Article VII (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profit attributable to the permanent establishment. Under Article V (Permanent Establishment), you may be considered to provide services through a permanent establishment in the United States even if you do not have a fixed place of business.

Income that residents of Canada receive for personal services performed as employees (dependent personal services) in the United States is exempt from U.S. tax if it is not more than \$10,000 for the year. If the income is more than \$10,000 for the year, it is exempt only if:

- The residents are present in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year; and
- The income is not paid by, or on behalf of, a U.S. resident, and is not borne by a permanent establishment in the United States.

Entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Canada who derive more than \$15,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the calendar year are subject to U.S. income tax. However, this article does not apply to athletes participating in team sports in leagues with regularly scheduled games in both Canada and the United States.

Pay received by a resident of Canada for employment regularly done in more than one country on a ship, an aircraft, a motor vehicle, or a train operated by a Canadian resident is exempt from U.S. income tax.

Chile

The United States and Chile entered into a tax treaty on December 19, 2023. The treaty is effective for withholding taxes on payments made on or after February 1, 2024, and is effective for tax years beginning on or after January 1, 2024, for any other taxes.

Income that residents of Chile receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for less than 183 days during any 12-month period beginning or ending in the tax year, and
- Do not have a fixed base regularly available in the United States for performing the services.

If the residents are present in the United States for 183 days or more, they are taxed only on the income from those services. If the residents have a fixed base regularly

available in the United States but otherwise meet the conditions for exemption, they are taxed only on the income attributable to the fixed base.

Personal services that may be exempt specifically include independent scientific, literary, artistic, education, or teaching activities as well as independent activities of physicians, lawyers, engineers, architects, dentists, and accountants.

Income that residents of Chile receive from employment performed in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base of the employer in the United States.

Income of a Chilean resident from employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

China, People's Republic of

Income that residents of the People's Republic of China receive for performing personal services as independent contractors or self-employed individuals (independent personal services) during the tax year in the United States is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 183 days in the calendar year, and
- Do not have a fixed base regularly available in the United States for performing the services.

If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Pay received by residents of the People's Republic of China for services performed as employees (dependent personal services) in the United States is exempt from U.S. income tax if:

- The residents are present in the United States for no more than 183 days in the calendar year,
- The pay is paid by or for an employer who is not a U.S. resident, and
- The pay is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees for service on the board of directors of a U.S. corporation.

These exemptions generally do not apply to income received as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes. However, income of entertainers or athletes from China participating in a cultural exchange program agreed upon by the U.S. and Chinese Governments is exempt from U.S. income tax.

Commonwealth of Independent States (C.I.S.)

Income that residents of a C.I.S. member receive for performing personal services in the United States is exempt from U.S. income tax if those residents are in the United States for no more than 183 days during the tax year.

Pay received by an employee who is a member of the regular complement of a ship or an aircraft operated in international traffic by a C.I.S. member or a resident of a C.I.S. member is exempt from U.S. income tax.

Cyprus

Income that residents of Cyprus receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are present in the United States for less than 183 days in the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Pay received by residents of Cyprus from services performed as employees (dependent personal services), including services as an officer of a corporation, is exempt from U.S. income tax if:

- The residents are in the United States for less than 183 days during the tax year;
- The pay is paid by or for an employer who is not a U.S. resident; and
- The pay is not borne by a permanent establishment, fixed base, or trade or business that the employer has in the United States.

Pay received by a Cyprus resident for performing personal services as an employee and member of the regular complement of a ship or an aircraft operated in international traffic by a resident of Cyprus is exempt from U.S. income tax.

These exemptions do not apply to Cyprus resident entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes who receive gross receipts of more than \$500 per day or \$5,000 for the tax year, not including reimbursed expenses, from their entertainment or athletic activities in the United States.

Directors' fees received by residents of Cyprus for service on the board of directors of a U.S. corporation are exempt from U.S. income tax to the extent of a reasonable fixed amount payable to all directors for each day of attendance at directors' meetings held in the United States.

Czech Republic

Income that residents of the Czech Republic receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 183 days in any 12-month period, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of the Czech Republic receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is present in the United States for no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to income residents of the Czech Republic receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$20,000 during the tax year. Regardless of these limits, income of Czech entertainers or athletes is exempt from U.S. income tax if their visit to the United States is substantially supported by public funds of the Czech Republic or its political subdivisions or local authorities, or the visit is made pursuant to a specific arrangement between the United States and the Czech Republic.

These exemptions do not apply to directors' fees and similar payments received by a resident of the Czech Republic as a member of the board of directors of a company that is a resident of the United States.

Income from employment as a member of the regular complement of a ship or an aircraft operated by a Czech enterprise in international traffic is exempt from U.S. income tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. tax.

Denmark

Income that residents of Denmark receive for performing personal services as independent contractors or

self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Denmark receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Denmark as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Denmark who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year.

Income received by a resident of Denmark for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Egypt

Income that residents of Egypt receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if they are in the United States for no more than 89 days during the tax year.

Income that residents of Egypt receive for labor or personal services performed in the United States as employees (dependent personal services), including income for services performed by an officer of a corporation or company, is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 89 days during the tax year.
- They are employees of a resident of, or a permanent establishment in, Egypt.
- Their income is not borne by a permanent establishment that the employer has in the United States.
- Their income is subject to Egyptian tax.

This exemption does not apply to pay received by a resident of Egypt who is an employee and member of the regular complement of a ship or an aircraft operated in international traffic by a resident of the United States.

These exemptions do not apply to Egyptian resident entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes who earn income for services as entertainers or athletes if the gross amount of the income is more than \$400 for each day they are in the United States performing the services.

Estonia

Income that residents of Estonia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed on the income attributable to the fixed base.

Income that residents of Estonia receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Estonia as a member of the board of directors or similar body of a company that is a U.S. resident.

Pay received for employment as a member of the regular complement of a ship or an aircraft operated in international traffic by a U.S. enterprise is subject to U.S. income tax.

These exemptions do not apply to income residents of Estonia receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$20,000 for their personal activities in the United States during the tax year. Regardless of these limits, income of Estonian entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of Estonia or its political subdivisions or local authorities.

Finland

Income that residents of Finland receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Finland receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days during any 12-month period.
- Their income is paid by, or on behalf of, an employer who is not a resident of the United States.
- Their income is not borne by a permanent establishment, fixed base, or trade or business that the employer has in the United States.

This exemption does not apply to pay received by a resident of Finland who is an employee and member of the regular complement of a ship or an aircraft operated in international traffic by a resident of the United States.

These exemptions do not apply to income residents of Finland receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the gross income, including reimbursed expenses, is more than \$20,000 for their personal activities in the United States during the calendar year.

France

Income that residents of France receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of France receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period.
- Their income is paid by, or on behalf of, an employer who is not a resident of the United States.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income for services performed by a resident of France as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from France who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year. Regardless of these limits, income of French entertainers or athletes is exempt from U.S. tax if their visit is principally supported by public funds of France.

These exemptions do not apply to directors' fees and similar payments received by a resident of France as a member of the board of directors of a company that is a resident of the United States.

Germany

Income that residents of Germany receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profit attributable to the permanent establishment.

Income that residents of Germany receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days during the calendar year.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment that the employer has in the United States.

Pay received by a resident of Germany for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

The exemption does not apply to directors' fees and other similar payments received by a resident of Germany for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Income residents of Germany receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes is subject to U.S. tax if their gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States are more than \$20,000 during the calendar year. Income of German entertainers or athletes is exempt from U.S. tax if their visit

to the United States is substantially supported by public funds of Germany or its political subdivisions or local authorities.

Greece

Income that residents of Greece receive for labor or personal services (including practicing liberal and artistic professions) is exempt from U.S. income tax if they are in the United States for no more than 183 days during the tax year and the pay is not more than \$10,000. The pay, regardless of amount, is exempt from U.S. income tax if it is for labor or personal services performed as employees of, or under contract with, a resident of Greece or a Greek corporation or other entity of Greece, and if the residents are in the United States for no more than 183 days during the tax year.

Iceland

Income that residents of Iceland receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profit attributable to the permanent establishment.

Income that residents of Iceland receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to directors' fees and similar payments received by a resident of Iceland as a member of the board of directors of a U.S. company.

Entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Iceland who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year are subject to U.S. income tax.

Income received by a resident of Iceland for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

India

Income that residents of India receive for performing personal services in the United States during the tax year as independent contractors or self-employed individuals (independent personal services) is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 89 days during the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of India receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are present in the United States for no more than 183 days during the tax year.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment, fixed base, or trade or business the employer has in the United States.

This exemption does not apply to pay received by a resident of India for services performed as an employee aboard a ship or an aircraft operated in international traffic by a U.S. enterprise.

These exemptions do not apply to directors' fees and similar payments received by an Indian resident as a member of the board of directors of a company that is a U.S. resident.

These exemptions do not apply to income residents of India receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their net income is more than \$1,500 during the tax year for their entertainment or athletic activities in the United States. Regardless of this limit, the income of Indian entertainers or athletes is exempt from U.S. tax if their visit to the United States is wholly or substantially supported from the public funds of the Indian Government or its political subdivisions or local authorities.

Indonesia

Income that residents of Indonesia receive for performing personal services as individual contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 119 days during any consecutive 12-month period, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Indonesia receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are present in the United States no more than 119 days during any consecutive 12-month period.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne or reimbursed by a permanent establishment the employer has in the United States.

Pay received by an individual for services performed as an employee aboard a ship or an aircraft operated by an Indonesian resident in international traffic is exempt from U.S. income tax if the individual is a member of the regular complement of the ship or aircraft.

These exemptions do not apply to income residents of Indonesia receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$2,000 during any consecutive 12-month period. Regardless of these limits, income of Indonesian entertainers or athletes is exempt from U.S. tax if their visit to the United States is substantially supported or sponsored by the Indonesian Government and the Indonesian competent authority certifies that the entertainers or athletes qualify for this exemption.

Ireland

Income that residents of Ireland receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Ireland receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Ireland as a member of the board of directors of a company that is a

resident of the United States. However, amounts received for attending meetings in Ireland are not subject to U.S. income tax.

Income received by a resident of Ireland for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Ireland who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year.

Israel

Income that residents of Israel receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if they are in the United States for no more than 182 days during the tax year.

Income that residents of Israel receive for labor or personal services performed in the United States as employees (dependent personal services), including income for services performed by an officer of a corporation or company, is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 182 days during the tax year.
- They are employees of a resident of, or a permanent establishment in, Israel.
- Their income is not borne by a permanent establishment that the employer has in the United States.
- Their income is subject to Israeli tax.

This exemption does not apply to pay received by an employee for labor or personal services performed as a member of the regular complement of a ship or an aircraft operated in international traffic by a U.S. resident.

These exemptions do not apply to income that residents of Israel receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the gross amount of the income is more than \$400 for each day they are in the United States performing the services.

Italy

Income that residents of Italy receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Italy receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The residents are in the United States for no more than 183 days during the tax year.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Italy for services performed in the United States as a member of the board of directors of a company that is a U.S. resident.

Pay received for employment regularly exercised aboard a ship or an aircraft operated by a U.S. enterprise is subject to U.S. income tax.

These exemptions do not apply to income residents of Italy receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if they are present in the United States for more than 90 days during the tax year or their gross receipts, including reimbursed expenses, are more than \$20,000 during the tax year for their entertainment or athletic activities in the United States.

Jamaica

Income that residents of Jamaica receive for the performance of personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 89 days during the tax year,
- Do not have a fixed base regularly available to them in the United States for performing their services, and
- Earn net income for those services that is not more than \$5,000 during the tax year if the income is from a U.S. contractor.

If they have a fixed base available in the United States, they are taxed only on the income that is attributable to the fixed base. The \$5,000 limit in the third bullet above is not applicable if the contractor is from a country other than the United States.

Income that residents of Jamaica receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days during the tax year.
- Their income is paid by or for an employer who is not a resident of the United States.

- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.
- Their net income received for the services is not more than \$5,000 during the tax year.

Pay received from employment as a member of the regular complement of a ship or an aircraft operated in international traffic by a Jamaican enterprise is exempt from U.S. income tax. If the ship or aircraft is operated by a U.S. enterprise, the pay is subject to U.S. income tax.

These exemptions do not apply to income that residents of Jamaica receive for performing services in the United States as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the gross receipts (excluding reimbursements for expenses) from the services are more than \$400 a day or \$5,000 for the tax year.

Directors' fees received by residents of Jamaica for services performed in the United States as members of boards of directors of U.S. corporations are exempt from U.S. income tax if the fees (excluding reimbursed expenses) are not more than \$400 per day for each day the directors are present in the United States to perform the services.

Japan

Income that residents of Japan receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profits attributable to the permanent establishment.

Income that residents of Japan receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to directors' fees and similar payments received by a resident of Japan for services performed as a member of the board of directors of a company that is a resident of the United States.

The exemption does not apply to a resident of Japan who performs services as an employee aboard a ship or an aircraft operated in international traffic by a U.S. resident.

Entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Japan who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year are subject to U.S. income tax.

Kazakhstan

Income that residents of Kazakhstan receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if:

- The residents are in the United States for no more than 183 days in any consecutive 12-month period, and
- The income is not attributable to a fixed base in the United States which is regularly available to the residents.

If the residents have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Kazakhstan receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income derived by a resident of Kazakhstan from employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to directors' fees and similar payments received by a resident of Kazakhstan as a member of the board of directors or similar body of a company that is a U.S. resident.

Korea, South

Income that residents of South Korea receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. tax if the residents:

- Are in the United States for no more than 182 days during the tax year,
- Earn income for those services that is not more than \$3,000 during the tax year, and
- Do not maintain a fixed base in the United States for more than 182 days during the tax year.

If they maintain a fixed base in the United States for more than 182 days, they are taxed on the income attributable to the fixed base.

Income that residents of South Korea receive for labor or personal services performed in the United States as employees (dependent personal services), including pay for services performed as an officer of a corporation, is exempt from U.S. tax if the residents meet the following requirements.

- They are in the United States for no more than 182 days during the tax year.
- They are employees of a resident of South Korea or of a permanent establishment maintained in South Korea.
- Their compensation is not borne by a permanent establishment that the employer has in the United States.
- Their income for those services is not more than \$3,000.

Pay received by employees who are members of the regular complement of a ship or an aircraft operated by a resident of South Korea in international traffic is exempt from U.S. income tax.

Latvia

Income that residents of Latvia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Latvia receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

This exemption does not apply to pay received for employment as a member of the regular complement of a ship or an aircraft operated in international traffic by a U.S. enterprise.

These exemptions do not apply to directors' fees and similar payments received by a resident of Latvia as a member of the board of directors or similar body of a company that is a U.S. resident.

These exemptions do not apply to income residents of Latvia receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$20,000 for their personal activities in the United States during the tax year. Regardless of these limits, income of Latvian entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of Latvia or its political subdivisions or local authorities.

Lithuania

Income that residents of Lithuania receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Lithuania receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

This exemption does not apply to pay received for employment as a member of the regular complement of a ship or an aircraft operated in international traffic by a U.S. enterprise.

These exemptions do not apply to directors' fees and similar payments received by a resident of Lithuania as a member of the board of directors or similar body of a company that is a U.S. resident.

These exemptions do not apply to income residents of Lithuania receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$20,000 for their personal activities in the United States during the tax year. Regardless of these

limits, income of Lithuanian entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of Lithuania or its political subdivisions or local authorities.

Luxembourg

Income that residents of Luxembourg receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Luxembourg receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

This exemption does not apply to pay received for employment exercised continuously or predominantly aboard a ship or an aircraft operated in international traffic by a U.S. enterprise.

These exemptions do not apply to directors' fees and similar payments received by a resident of Luxembourg for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Luxembourg who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year.

Malta

Income that residents of Malta receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profits attributable to the permanent establishment.

Income that residents of Malta receive for services performed in the United States as employees (dependent

personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to directors' fees and similar payments received by a resident of Malta for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Malta who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year are subject to U.S. income tax.

Income received by a resident of Malta for employment aboard a ship or an aircraft operated in international traffic is exempt from U.S. income tax if the individual is a member of the regular complement of the ship or aircraft.

Mexico

Income that residents of Mexico receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 182 days in a 12-month period, and
- Do not have a fixed base that they regularly use for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of Mexico receive for employment in the United States (dependent personal services) is exempt from U.S. tax if the following requirements are met.

- The resident is present in the United States for no more than 183 days in a 12-month period.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Mexico for services performed outside Mexico as a director or overseer of a company that is a U.S. resident.

These exemptions do not apply to income residents of Mexico receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the income, including reimbursed expenses, is more than \$3,000 during the tax year for their entertainment or athletic activities in the United States. This includes income from activities performed in the United States relating to the entertainers' or athletes' reputations, such as endorsements of commercial products. Regardless of this limit, the income of Mexican entertainers or athletes is exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Mexico or its political subdivisions or local authorities.

Morocco

Income that residents of Morocco receive for performing personal services as independent contractors or self-employed persons (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 182 days during the tax year,
- Do not maintain a fixed base in the United States for more than 89 days during the tax year, and
- Earn total income for those services that is not more than \$5,000.

If they have a fixed base in the United States for more than 89 days, they are taxed only on the income attributable to the fixed base.

Income that residents of Morocco receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for less than 183 days during the tax year.
- They are employees of a resident of Morocco or of a permanent establishment of a resident of a country other than Morocco if the permanent establishment is located in Morocco.
- Their income is not borne by a permanent establishment that the employer has in the United States.

Compensation received for services performed by a member of the board of directors of a corporation does not qualify for this exemption.

Income received by an individual for performing labor or personal services as an employee aboard a ship or an aircraft operated in international traffic by a Moroccan resident is exempt from U.S. income tax if the individual is a member of the regular complement of the ship or aircraft.

These exemptions do not apply to income received for services performed in the United States by professional entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes unless the

services are performed by, or for the account of, a Moroccan nonprofit organization.

Netherlands

Income that residents of the Netherlands receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the income is not attributable to a fixed base in the United States that is regularly available for performing the services.

Income that residents of the Netherlands receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days during the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base the employer has in the United States.

Income received by a Netherlands resident for employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to directors' fees and other similar payments received by a resident of the Netherlands for services performed outside the Netherlands as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of the Netherlands receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the gross income, including reimbursed expenses, is more than \$10,000.

New Zealand

Income that residents of New Zealand receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profits attributable to the permanent establishment.

Income that residents of New Zealand receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are present in the United States for no more than 183 days in any consecutive 12-month period.

- Their income is paid by, or on behalf of, an employer that is not a resident of the United States.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from New Zealand who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year.

Pay received by a New Zealand resident as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Norway

Income that residents of Norway receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 182 days during the tax year, and
- Do not maintain a fixed base in the United States for more than 182 days during the tax year.

If they have a fixed base available, they are taxed only on the income attributable to the fixed base.

This exemption does not apply to residents of Norway who are entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if they are in the United States for more than 90 days during the tax year or their pay for services as entertainers or athletes is more than \$10,000 during the tax year.

Income that residents of Norway receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States less than 183 days during the tax year.
- They are employees of a resident of Norway or of a permanent establishment of a resident of a state other than Norway if the permanent establishment is situated in Norway.
- Their income is not borne by a permanent establishment that the employer has in the United States.

This exemption does not apply to a resident of Norway who performs services as an employee aboard a ship or an aircraft operated by a United States resident in international traffic or in fishing on the high seas if the resident of Norway is a member of the regular complement of the ship or aircraft.

Pakistan

Residents of Pakistan who perform personal services (including professional services) for or on behalf of a resident of Pakistan while in the United States for no more than 183 days during the tax year are exempt from U.S. income tax on the income from the services if they are subject to Pakistani tax.

Philippines

Income that residents of the Philippines receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 89 days during the tax year,
- Earn gross income for those services that is not more than \$10,000 for the tax year if the income is from U.S. contractors, and
- Do not have a fixed base regularly available to them in the United States for performing their services.

If they have a fixed base available in the United States, they are taxed only on the income attributable to the fixed base. The \$10,000 limit is not applicable if the contractor is a resident of a country other than the United States.

Income that residents of the Philippines receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 89 days during the tax year.
- They are employees of a resident of the Philippines or of a permanent establishment maintained in the Philippines.
- Their income is not borne by a permanent establishment that the employer has in the United States.

Pay received by an employee of a resident of the Philippines for personal services performed as a member of the regular complement of a ship or an aircraft operated in international traffic by a resident of the Philippines is exempt from U.S. income tax.

These exemptions do not apply to income residents of the Philippines receive for performing services (both independent and dependent personal services) in the United States as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the income is more than \$100 a day or \$3,000 for the tax year. Regardless of these limits, income of Philippine entertainers is exempt from U.S. tax if their visit to the United States is substantially supported or sponsored by the Philippine Government and the entertainers or athletes are certified as qualified for this exemption by the Philippine competent authority.

Poland

Income that residents of Poland receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they are in the United States for no more than 182 days during the tax year.

Income that residents of Poland receive for labor or personal services performed as employees (dependent personal services), including services performed by an officer of a corporation or company, in the United States during the tax year is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 182 days during the tax year.
- Their income is paid by or on behalf of an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

Pay received by employees who are members of the regular complement of a ship or an aircraft operated by a resident of Poland in international traffic is exempt from U.S. income tax.

Portugal

Income that residents of Portugal receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 182 days in any 12-month period, and
- Do not have a fixed base regularly available to them in the United States for performing the activities.

If they have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Portugal receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income received by a resident of Portugal for employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to income residents of Portugal receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if that income, including reimbursed expenses, is more than \$10,000. The income of Portuguese entertainers or athletes is exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Portugal or its political or administrative subdivisions.

These exemptions do not apply to directors' fees and similar payments received by a resident of Portugal for services performed outside of Portugal as a member of the board of directors of a company that is a resident of the United States.

Romania

Income that residents of Romania receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 182 days during the tax year, and
- Do not maintain a permanent establishment in the United States with which the income is effectively connected.

Income that residents of Romania receive for labor or personal services performed as employees (dependent personal services), including services performed by an officer of a corporation or company, in the United States during the tax year is exempt from U.S. income tax if the residents meet these requirements.

- They are in the United States for no more than 182 days during the tax year.
- They are employees of a resident of Romania or of a permanent establishment maintained in Romania by a resident of the United States.
- Their income is not borne by a permanent establishment that the employer has in the United States.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes who are present in the United States for more than 90 days during the tax year (90 days or more if the entertainers or athletes are employees) or who earn gross income as entertainers or athletes in the United States of more than \$3,000 during the tax year (\$3,000 or more if they are employees). However, these exemptions do apply, without regard to the 90-day/\$3,000 requirement, if the entertainers or athletes are present in the United States by specific arrangements between the United States and Romania.

Pay received by employees who are members of the regular complement of a ship or an aircraft operated by a resident of Romania in international traffic is exempt from U.S. income tax.

Russia



On July 1, 2024, Announcement 2024-26, 2024-27 I.R.B. 14, available at [IRS.gov/IRB/2024-27_IRB#ANN-2024-26](https://www.irs.gov/irb/2024-27_IRB#ANN-2024-26), announced the suspension of the articles of the income tax treaty between the United States and Russia that cover personal services income. The suspension is effective on August 16, 2024, and will continue until otherwise decided by the two governments.

Income that residents of Russia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if:

- The residents are in the United States for no more than 183 days during the calendar year, and
- The income is not attributable to a fixed base in the United States which is regularly available to the residents.

If the residents have a fixed base available, they are taxed only on the income attributable to the fixed base.

Income that residents of Russia receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days during the tax year.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

However, income from employment directly connected with a place of business that is not a permanent establishment is exempt if the resident is present in the United States not longer than 12 consecutive months. For this purpose, a place of business means a construction site, assembly or installation project, or drilling operation.

Income derived by a resident of Russia from employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

Income from technical services directly connected with the application of a right or property giving rise to a royalty is exempt if those services are provided as part of a contract granting the use of the right or property.

These exemptions do not apply to directors' fees and similar payments received by a resident of Russia as a member of the board of directors or similar body of a company that is a resident of the United States.

Slovak Republic

Income that residents of the Slovak Republic receive for performing personal services as independent contractors

or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are present in the United States for no more than 183 days in any 12-month period, and
- Do not have a fixed base regularly available to them in the United States for performing the activities.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of the Slovak Republic receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is present in the United States for no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to income residents of the Slovak Republic receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$20,000 during the tax year. Regardless of these limits, income of Slovak entertainers and athletes is exempt from U.S. income tax if their visit to the United States is substantially supported by public funds of the Slovak Republic or its political subdivisions or local authorities, or the visit is made pursuant to a specific arrangement between the United States and the Slovak Republic.

These exemptions do not apply to directors' fees and similar payments received by a resident of the Slovak Republic for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Income from employment as a member of the regular complement of a ship or an aircraft operated by a Slovak enterprise in international traffic is exempt from U.S. income tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. income tax.

Slovenia

Income that residents of Slovenia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Slovenia receive for services performed in the United States as employees (dependent

personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Slovenia for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Income received by a Slovenian resident for employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to income residents of Slovenia receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$15,000 during the tax year. Regardless of these limits, income of Slovenian entertainers or athletes is exempt from U.S. tax if their visit to the United States is wholly or mainly paid by public funds of either the United States or Slovenia or their political subdivisions or local authorities.

South Africa

Income that residents of South Africa receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of South Africa receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.

- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of South Africa for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of South Africa receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$7,500 during the tax year. Regardless of these limits, income of South African entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of South Africa or its political subdivisions or local authorities.

Income received by a resident of South Africa for services performed as an employee and member of the complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Spain

Income that residents of Spain receive as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents do not have a fixed base available to them in the United States for performing the services. If they have a fixed base, they are taxed only on the income attributable to the fixed base.

Income that residents of Spain receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The residents are present in the United States no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base the employer has in the United States.

This exemption does not apply to pay received by employees who are members of a regular complement of a ship or an aircraft operated in international traffic by a U.S. enterprise.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Spain who earn more than \$10,000 in income, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year. Regardless of these limits, Spanish entertainers or athletes are exempt from U.S. income tax if their visit to the United States is substantially supported by

public funds of Spain or its political subdivisions or local authorities.

Sri Lanka

Income that residents of Sri Lanka receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 183 days in any 12-month period, or
- Do not have a fixed base regularly available to them in the United States for the purpose of performing the services.

If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Sri Lanka receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income received from employment as a member of the regular complement of a ship or an aircraft operated in international traffic by a Sri Lankan enterprise is exempt from U.S. tax. If the ship or aircraft is operated by a U.S. enterprise, the income is subject to U.S. tax.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Sri Lanka who earn more than \$6,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year. Regardless of these limits, income of Sri Lanka entertainers or athletes is exempt from U.S. income tax if their visit to the United States is directly or indirectly supported wholly or substantially by public funds of Sri Lanka or the United States or their political subdivisions or local authorities.

These exemptions do not apply to directors' fees and other compensation received by a resident of Sri Lanka for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Sweden

Income that residents of Sweden receive for performing personal services as independent contractors or

self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Sweden receive for labor or personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days during any consecutive 12-month period.
- Their income is paid by, or on behalf of, an employer who is not a resident of the United States.
- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

Income received by a resident of Sweden for employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

These exemptions do not apply to income residents of Sweden receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the gross income, including reimbursed expenses, is more than \$6,000 for any 12-month period.

These exemptions do not apply to directors' fees received by a resident of Sweden for services performed outside of Sweden as a member of the board of directors of a company that is a resident of the United States.

Switzerland

Income that residents of Switzerland receive for performing personal services as independent contractors or self-employed individuals (independent personal services) during the tax year in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available in the United States, they are taxed on the income attributable to the fixed base.

Income that residents of Switzerland receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.

- Their income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Switzerland as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from Switzerland who earn more than \$10,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year.

Income received by a resident of Switzerland for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Thailand

Income that residents of Thailand receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States during the tax year is exempt from U.S. income tax if the residents:

- Are in the United States for no more than 89 days during the tax year, and
- Do not have a fixed base regularly available to them in the United States for performing their services.

If they have a fixed base available in the United States, they are taxed only on the income attributable to the fixed base.

This exemption does not apply if a resident of Thailand earns more than \$10,000 for independent personal services and that income is paid by a U.S. resident or borne by a permanent establishment or a fixed base in the United States.

Income that residents of Thailand receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

This exemption does not apply to pay received by employees who are members of the regular complement of a ship or an aircraft operated in international traffic by a U.S. enterprise.

These exemptions do not apply to directors' fees and similar payments received by a resident of Thailand for services performed outside of Thailand as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of Thailand receive for performing services in the United States as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if the income is more than \$100 a day or \$3,000 for the tax year. Regardless of these limits, income of Thai entertainers or athletes is exempt from U.S. tax if their visit to the United States is substantially supported by public funds of Thailand or its political subdivisions or local authorities.

Trinidad and Tobago

Income (including reimbursed travel expenses) that residents of Trinidad and Tobago receive during the tax year for personal services performed in the United States is exempt from U.S. income tax if the individuals are in the United States for no more than 183 days during the tax year and either:

- The residents are employees of a resident of a country other than the United States or are employees of a permanent establishment of a U.S. resident outside the United States and the income is not deducted in figuring the profits of a permanent establishment in the United States, or
- The income is not more than \$3,000 (excluding reimbursed travel expenses).

These exemptions do not apply to the professional earnings of entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes or to any person providing their services if the pay is more than \$100 per day (excluding reimbursed travel expenses).

Pay received by members of the regular complement of a ship or an aircraft operated in international traffic by a resident of Trinidad and Tobago is exempt from U.S. income tax.

Tunisia

Income that residents of Tunisia receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if:

- They are in the United States for no more than 183 days during the tax year,
- They do not have a fixed base regularly available in the United States for performing the services, and
- The gross income for the tax year from U.S. residents for services performed in the United States is no more than \$7,500.

If they have a fixed base regularly available in the United States, they are taxed on the income that is attributable to the fixed base.

Income that residents of Tunisia receive for personal services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The residents are in the United States for no more than 183 days during the tax year.
- Their income is paid by, or on behalf of, an employer who is not a resident of the United States.
- Their income is not borne by a permanent establishment or a fixed base the employer has in the United States.

Pay received by employees who are members of the regular complement of a ship or an aircraft operated by an enterprise in international traffic is exempt from U.S. income tax if the place of management of the enterprise is in Tunisia. However, if the enterprise is created under the laws of the United States (or a U.S. state), the pay is subject to U.S. income tax.

These exemptions do not apply to income residents of Tunisia receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts, including reimbursed expenses, are more than \$7,500 during the tax year.

These exemptions do not apply to fees received by a resident of Tunisia for services performed as a director of a U.S. corporation if the fees are treated as a distribution of profits and cannot be taken as a deduction by the corporation.

Turkey

Income that residents of Turkey receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the residents:

- Are in the United States for purposes of performing the services or activities for no more than 183 days in any 12-month period, and
- Do not have a fixed base regularly available to them in the United States for performing the services.

If they have a fixed base available, they are taxed only on income attributable to the fixed base.

Income that residents of Turkey receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days in any 12-month period.
- The income is paid by, or on behalf of, an employer who is not a U.S. resident.

- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

This exemption does not apply to a resident of Turkey who performs services as a member of the regular complement of a ship or an aircraft operated by a U.S. resident in international traffic.

These exemptions do not apply to directors' fees and similar payments received by a resident of Turkey for services provided in the United States as a member of the board of directors of a company that is a resident of the United States.

These exemptions do not apply to income residents of Turkey receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross receipts are more than \$3,000 during the tax year for their entertainment or athletic activities in the United States. If their visit to the United States is substantially supported by a Turkish nonprofit organization or from the public funds of Turkey or its political subdivisions or local authorities, the income is taxed as independent personal services or dependent personal services.

Ukraine

Income that residents of Ukraine receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if the income is not attributable to a fixed base in the United States that is regularly available for performing the services.

Income that residents of Ukraine receive for employment in the United States (dependent personal services) is exempt from U.S. income tax if the following requirements are met.

- The resident is in the United States for no more than 183 days during the tax year.
- The income is paid by, or on behalf of, an employer who is not a resident of the United States.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Ukraine for services performed outside of Ukraine as a member of the board of directors of a company that is a resident of the United States.

These exemptions generally do not apply to income received as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes. However, income of Ukrainian entertainers or athletes is exempt from U.S. income tax if their visits to the United States are substantially supported by public funds of Ukraine or its political subdivisions or local authorities, or the

visits are made pursuant to a specific arrangement between the United States and Ukraine.

Income derived by a resident of Ukraine from employment as a member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. tax.

United Kingdom

Income that residents of the United Kingdom receive for performing personal services as independent contractors or self-employed individuals in the United States is subject to the provisions of Article 7 (Business Profits) of the treaty. Under that provision, business profits are exempt from U.S. income tax unless the individual has a permanent establishment in the United States. If they have a permanent establishment in the United States, they are taxed on the profits attributable to the permanent establishment.

Income that residents of the United Kingdom receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- Their income is not borne by a permanent establishment that the employer has in the United States.

The exemption does not apply to directors' fees and similar payments received by a resident of the United Kingdom for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes from the United Kingdom who earn more than \$20,000 in gross receipts, including reimbursed expenses, from their entertainment or athletic activities in the United States during the tax year are subject to U.S. income tax.

Income received by a resident of the United Kingdom for services performed as an employee and member of the regular complement of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

Venezuela

Income that residents of Venezuela receive for performing personal services as independent contractors or self-employed individuals (independent personal services) in the United States is exempt from U.S. income tax if they do not have a fixed base regularly available to them in the United States for performing the services. If they have a fixed base available, they are taxed on the income attributable to the fixed base.

Income that residents of Venezuela receive for services performed in the United States as employees (dependent personal services) is exempt from U.S. income tax if the residents meet the following requirements.

- They are in the United States for no more than 183 days in any 12-month period beginning or ending in the tax year.
- Their income is paid by, or on behalf of, an employer who is not a U.S. resident.
- The income is not borne by a permanent establishment or a fixed base that the employer has in the United States.

These exemptions do not apply to directors' fees and similar payments received by a resident of Venezuela for services performed in the United States as a member of the board of directors of a company that is a resident of the United States.

Pay received by a resident of Venezuela for services performed as an employee of a ship or an aircraft operated in international traffic is exempt from U.S. income tax.

These exemptions do not apply to income residents of Venezuela receive as entertainers (such as theater, motion picture, radio, or television artists; or musicians) or athletes if their gross income, including reimbursed expenses, is more than \$6,000 for their personal activities in the United States during the tax year. Regardless of these limits, income of Venezuelan entertainers or athletes is exempt from U.S. income tax if their visit to the United States is wholly or mainly supported by public funds of Venezuela or its political subdivisions or local authorities.

Professors, Teachers, and Researchers

Pay of professors and teachers who are residents of the following countries is generally exempt from U.S. income tax for 2 or 3 years if they temporarily visit the United States to teach or do research. The exemption applies to pay earned by the visiting professor or teacher during the applicable period. For most of the following countries, the applicable period begins on the date of arrival in the United States for the purpose of teaching or engaging in research. Furthermore, for most of the following countries, the exemption applies even if the stay in the United States extends beyond the applicable period.

The exemption generally applies to pay received during a second teaching assignment if both are completed within the specified time, even if the second assignment was not arranged until after arrival in the United States on the first assignment. For each of the countries listed, the conditions are stated under which the pay of a professor or teacher from that country is exempt from U.S. income tax.

If you do not meet the requirements for exemption as a teacher or if you are a resident of a treaty country that does not have a special provision for teachers, you may

qualify under a personal services income provision discussed earlier.

Bangladesh

An individual is exempt from U.S. income tax on income from teaching or research for not more than 2 years from the date of arrival for such purposes if they:

- Are a resident of Bangladesh immediately before visiting the United States; and
- Are in the United States to teach or engage in research at a university, college, or other recognized educational institution.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Belgium

An individual who is a resident of Belgium at the beginning of the visit to the United States and who is temporarily in the United States to teach or carry on research at a school, college, university, or other educational or research institution is exempt from U.S. income tax for a period not exceeding 2 years from the date of arrival in the United States on income received for teaching or carrying on research.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Bulgaria

An individual who is a resident of Bulgaria at the beginning of the visit to the United States and who is temporarily in the United States to teach or carry on research at a school, college, university, or other recognized educational or research institution is exempt from U.S. income tax for a period not exceeding 2 years from the date of arrival in the United States on income received for teaching or carrying on research.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Chile

The United States and Chile entered into a tax treaty on December 19, 2023. The treaty is effective for withholding taxes on payments made on or after February 1, 2024, and is effective for tax years beginning on or after January 1, 2024, for any other taxes. The treaty does not provide benefits specifically for teachers unless the activities can qualify for treaty benefits under other treaty articles such as Article 14 (Independent Personal Services) or Article 15 (Dependent Personal Services), among others.

China, People's Republic of

An individual who is a resident of the People's Republic of China and who is temporarily in the United States primarily to teach, lecture, or conduct research at a university or other accredited educational institution or scientific research institution is exempt from U.S. income tax on income for the teaching, lecturing, or research for a total of not more than 3 years.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Commonwealth of Independent States (C.I.S.)

An individual who is a resident of a C.I.S. member on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government or an educational or scientific research institution in the United States primarily to teach, engage in research, or participate in scientific, technical, or professional conferences is exempt from U.S. income tax on income for teaching, research, or participation in these conferences for a maximum period of 2 years.

The exemption does not apply to income from research carried on mainly for the benefit of a private person, including a commercial enterprise of the United States or a foreign trade organization of a C.I.S. member.

The exemption does, however, apply if the research is conducted through an intergovernmental agreement on cooperation.

The exemption also applies to journalists and correspondents who are temporarily in the United States for periods not longer than 2 years and who receive their compensation from abroad. It is not necessary that the journalists or correspondents be invited by the U.S. Government or other appropriate institution, nor does it matter that they are employed by a private person, including commercial enterprises and foreign trade organizations.

Czech Republic

An individual is exempt from U.S. income tax on income for teaching or research for up to 2 years if they:

- Are a resident of the Czech Republic immediately before visiting the United States; and
- Are in the United States primarily to teach or conduct research at a university, college, school, or other accredited educational or research institution.

A Czech resident is entitled to these benefits only once. However, the exemption does not apply if:

- The resident claimed during the immediate preceding period the benefits described later under [Students and Apprentices](#), or

- The income is from research undertaken primarily for the private benefit of a specific person or persons.

Egypt

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income from the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply if the resident claimed, during the immediately preceding period, the benefits described later under [Students and Apprentices](#).

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

France

An individual who is a resident of France on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational or research institution in the United States primarily to teach or engage in research, or both, at a university or other educational or research institution is exempt from U.S. income tax on income from teaching or research for a maximum of 2 years from the date of arrival in the United States.

An individual may claim this benefit only once. Also, this benefit and the benefits described later under [Students and Apprentices](#) can be claimed for no more than 5 years.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Germany

A professor or teacher who is a resident of Germany and who is temporarily in the United States to engage in advanced study or research or teaching at an accredited educational institution or institution engaged in research for the public benefit is exempt from U.S. tax on income received for such study, research, or teaching for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the preceding period, the benefit described

in paragraph (2), (3), or (4) of Article 20 of the treaty, pertaining to students, was claimed.

Greece

A professor or teacher who is a resident of Greece and who is temporarily in the United States to teach at a university, college, or other educational institution for a maximum of 3 years is exempt from U.S. income tax on the income received for teaching during that period.

Iceland

Although there is no provision to exempt income derived by teachers or researchers in the treaty, an individual who was otherwise entitled to treaty benefits under Article 21 (Teachers) of the treaty in effect before 2009 can continue to apply those provisions.

India

An individual is exempt from U.S. tax on income received for teaching or research if they:

- Are a resident of India immediately before visiting the United States, and
- Are in the United States to teach or engage in research at an accredited university or other recognized educational institution in the United States for a period not longer than 2 years.

If the individual's visit to the United States exceeds 2 years, the exemption is lost for the entire visit.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Indonesia

An individual is exempt from U.S. tax on income for teaching or research for a maximum of 2 years from the date of arrival in the United States if they:

- Are a resident of Indonesia immediately before visiting the United States; and
- Are in the United States at the invitation of a university, school, or other recognized educational institution to teach or engage in research, or both, at that educational institution.

A resident of Indonesia is entitled to the exemption only once. But the exemption does not apply to income from research carried on mainly for the private benefit of any person.

Israel

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational

institution is exempt from U.S. income tax on income from the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the immediately preceding period, the benefits described in Article 24(1) of the treaty, pertaining to students, were claimed.

Italy

A professor or teacher who is a resident of Italy immediately before the date of arrival in the United States and whose visit to the United States is expected to last no more than 2 years to teach or conduct research at a university, college, school, or other recognized educational institution, or at a medical facility primarily funded from government sources, is exempt from U.S. income tax for up to 2 years on pay from this teaching or research.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Jamaica

An individual who is a resident of Jamaica on the date of arrival in the United States and who temporarily visits the United States to teach or engage in research at a university, college, or other recognized educational institution for a period not expected to exceed 2 years is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. A resident of Jamaica is entitled to the exemption only once.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Japan

The U.S.-Japan treaty no longer provides a specific treaty benefit for teachers or researchers. Income earned by a Japanese resident temporarily in the United States may be entitled to treaty benefits under other applicable treaty articles such as Article 7 (Business Profits) or Article 21 (Other Income) depending on the facts and circumstances.

Korea, South

An individual who is a resident of South Korea on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational

institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Luxembourg

A resident of Luxembourg who is temporarily in the United States at the invitation of a U.S. university, college, school, or other recognized educational institution only to teach or engage in research, or both, at that educational institution is exempt from U.S. income tax on income for the teaching or research for not more than 2 years from the date of arrival in the United States.

If the individual's visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of Luxembourg and the United States agree otherwise.

The exemption does not apply to pay for research carried on for the benefit of any person other than the educational institution that extended the invitation.

Netherlands

An individual is exempt from U.S. income tax on income received for teaching or research for a maximum of 2 years from the date of arrival if they:

- Are a resident of the Netherlands immediately before visiting the United States; and
- Are in the United States to teach or engage in research at a university, college, or other recognized educational institution for not more than 2 years.

If the individual's visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of the Netherlands and the United States agree otherwise.

The exemption does not apply to income from research carried on primarily for the private benefit of any person rather than in the public interest. Nor does the exemption apply if the resident claimed during the immediate preceding period the benefits described later under [Students and Apprentices](#).

Norway

An individual who is a resident of Norway on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research,

or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum period of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Pakistan

A professor or teacher who is a resident of Pakistan and who temporarily visits the United States to teach at a university, college, school, or other educational institution for not longer than 2 years is exempt from U.S. income tax on the income received for teaching for that period.

Philippines

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income from the teaching or research for not more than 2 years from the date of arrival in the United States. The individual must have been invited to the United States for a period not expected to be longer than 2 years by the U.S. Government or a state or local government, or by a university or other recognized educational institution in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the immediately preceding period, the benefits described in Article 22(1) of the treaty, pertaining to students, were claimed.

Poland

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply if the resident claimed, during the immediately preceding period, the benefits described later under [Students and Apprentices](#).

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Portugal

An individual who is a resident of Portugal on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, other accredited educational institution, or recognized research institution in the United States, or under an official cultural exchange program, only to teach or engage in research, or both, at a university or educational institution is exempt from U.S. income tax on income from teaching or research for a maximum of 2 years from the date of arrival in the United States. An individual is entitled to these benefits only once. However, these benefits, and the benefits described later under [Students and Apprentices](#) cannot be claimed either simultaneously or consecutively.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Romania

An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other recognized educational institution in the United States primarily to teach or engage in research, or both, at a university or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Slovak Republic

An individual is exempt from U.S. income tax on income for teaching or research for up to 2 years if they:

- Are a resident of the Slovak Republic immediately before visiting the United States; and
- Are in the United States primarily to teach or conduct research at a university, college, school, or other accredited educational or research institution.

A Slovak resident is entitled to these benefits only once. However, the exemption does not apply if:

- The resident claimed during the immediate preceding period the benefits described later under [Students and Apprentices](#), or
- The income is from research undertaken primarily for the private benefit of a specific person or persons.

Slovenia

An individual who is a resident of Slovenia on the date of arrival in the United States and who temporarily visits the United States to teach or engage in research at a

recognized educational or research institution is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. This benefit can be claimed for no more than 5 years.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Thailand

An individual who is a resident of Thailand on the date of arrival in the United States and who is in the United States for not longer than 2 years primarily to teach or engage in research at a university, college, school, or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research. The exemption from tax applies only if the visit does not exceed 2 years from the date the individual first visits the United States for the purpose of engaging in teaching or research.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. The exemption does not apply if, during the immediately preceding period, the benefits described in Article 22(1), pertaining to students, were claimed.

Trinidad and Tobago

An individual who is a resident of Trinidad and Tobago on the date of arrival in the United States and who is temporarily in the United States at the invitation of the U.S. Government, a university, or other accredited educational institution in the United States primarily to teach or engage in research, or both, at a university or other accredited educational institution is exempt from U.S. income tax on the income received for the teaching or research for a maximum of 2 years from the date of arrival in the United States.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest. Nor does the exemption apply to income if an agreement exists between the governments of Trinidad and Tobago and the United States for providing the services of these individuals.

Turkey

An individual who was a resident of Turkey immediately before visiting the United States who is in the United States for not longer than 2 years for the purpose of teaching or engaging in scientific research is exempt from U.S. income tax on payments received from outside the United States for teaching or research.

United Kingdom

A professor or teacher who is a resident of the United Kingdom on the date of arrival in the United States and

who is in the United States for not longer than 2 years primarily to teach or engage in research at a university, college, or other recognized educational institution is exempt from U.S. income tax on income for the teaching or research. If the individual's 2-year period is exceeded, the exemption is lost for the entire visit, including the 2-year period.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Venezuela

An individual who is a resident of Venezuela on the date of arrival in the United States and who temporarily visits the United States to teach or engage in research at a recognized educational or research institution is exempt from U.S. income tax on the income received for the teaching or research for not more than 2 years from the date of arrival in the United States. This benefit can be claimed for no more than 5 years.

The exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Students and Apprentices

Residents of the following countries who are in the United States to study or acquire technical experience are exempt from U.S. income tax, under certain conditions, on amounts received from abroad for their maintenance and studies.

The exemption does not apply to the salary paid by a foreign corporation to one of its executives or a citizen and resident of a foreign country who is temporarily in the United States to study a particular industry for an employer. That amount is a continuation of salary and is not received to study or acquire experience.

For each country listed, there is a statement of the conditions under which the exemption applies to students and apprentices from that country.

Amounts received from the National Institutes of Health (NIH) under provisions of the Visiting Fellows Program are generally treated as a grant, allowance, or award for purposes of whether an exemption is provided by treaty. Amounts received from the NIH under the Visiting Associate Program and Visiting Scientist Program are not exempt from U.S. income tax as a grant, allowance, or award.

Australia

A resident of Australia or an individual who was a resident of Australia immediately before visiting the United States who is temporarily in the United States for full-time education is exempt from U.S. income tax on payments received from outside the United States for the individual's maintenance or education.

Austria

A student, apprentice, or business trainee who is a resident of Austria immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 3 years.

Bangladesh

An individual who is a resident of Bangladesh immediately before visiting the United States and who is temporarily present in the United States for the primary purpose of:

- Studying at a university, college, school, or other recognized educational institution in the United States;
- Securing training as a business or technical apprentice; or
- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, or educational organization

is exempt from U.S. income tax on the following amounts.

- The payments from abroad for the purpose of maintenance, education, or training.
- The grant, allowance, or award.
- The income from personal services performed in the United States of up to \$8,000 for the tax year.

For an individual securing training as a business or technical apprentice, the exemption from tax applies for not more than 2 years from the date the individual first arrived in the United States.

Barbados

A student or business apprentice who is a resident of Barbados on the date of arrival in the United States and is here for full-time education or training is exempt from U.S. income tax on payments received from outside the United States for the individual's maintenance, education, or training.

Nevertheless, an individual who qualifies for the exemption may instead choose to be treated as a resident alien of the United States for all U.S. income tax purposes. Once made, this choice applies for the entire period that the individual remains qualified for the exemption and may not be revoked without the permission of the U.S. competent authority.

Belgium

A student or business trainee who is a resident of Belgium immediately before visiting the United States and is in the United States for the purpose of full-time education or

training is exempt from U.S. income tax on the following amounts.

- Payments received from abroad for maintenance, education, or training.
- Income from personal services of up to \$9,000 for each tax year.

An apprentice or a business trainee is entitled to the benefit of the exemption for a maximum period of 2 years.

For this purpose, a business trainee is an individual who is temporarily in the United States:

- To secure training to practice a profession or professional specialty; or
- As an employee of, or under contract with, a resident of Belgium for the primary purpose of acquiring technical, professional, or business experience from a person other than that resident of Belgium or other than a person related to that resident.

Bulgaria

A student or business trainee who is a resident of Bulgaria immediately before visiting the United States and is in the United States for the purpose of full-time education at a college, university, or other recognized educational institution of a similar nature, or full-time training is exempt from U.S. income tax on the following amounts.

- Payments received from abroad for maintenance, education, or training.
- Income from personal services of up to \$9,000 for each tax year.

An apprentice or a business trainee is entitled to the benefit of the exemption for a maximum period of 2 years.

For this purpose, a business trainee is an individual who is temporarily in the United States:

- To secure training to practice a profession or professional specialty; or
- As an employee of, or under contract with, a resident of Bulgaria for the primary purpose of acquiring technical, professional, or business experience from a person other than that resident of Bulgaria or other than a person related to that resident.

Canada

A student, business trainee, or apprentice who is or was a Canadian resident immediately before visiting the United States, and is in the United States for the purpose of full-time education or full-time training, is exempt from U.S. income tax on amounts received from sources outside the United States for maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 1 year.

Also see [Pub. 597](#).

Chile

The United States and Chile entered into a tax treaty on December 19, 2023. The treaty is effective for withholding taxes on payments made on or after February 1, 2024, and is effective for tax years beginning on or after January 1, 2024, for any other taxes.

A student, apprentice, or business trainee who is or was a resident of Chile immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution, or for full-time training, is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training. The exemption for business apprentices or trainees only applies for 2 years after entering the United States for the purpose of training.

China, People's Republic of

A student, business apprentice, or trainee who is a resident of the People's Republic of China on the date of arrival in the United States and who is present in the United States solely to obtain training, education, or special technical experience is exempt from U.S. income tax on the following amounts.

- Payments received from abroad for maintenance, education, study, research, or training.
- Grants or awards from a governmental, scientific, educational, or other tax-exempt organization.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the exemption only for the time reasonably necessary to complete the education or training.

Commonwealth of Independent States (C.I.S.)

An individual who is a resident of a C.I.S. member and who is temporarily in the United States primarily to study at an educational or scientific research institution or to obtain training for qualification in a profession or specialty is exempt from U.S. income tax on amounts received as stipends, scholarships, or other substitute allowances necessary to provide ordinary living expenses. An individual is entitled to the benefit of this exemption for a maximum of 5 years and for less than \$10,000 in each tax year.

An individual who is a resident of a C.I.S. member and who is temporarily in the United States primarily to acquire technical, professional, or commercial experience or perform technical services and who is an employee of, or under contract with, a resident of a C.I.S. member is exempt from U.S. income tax on the amounts received from that resident. Also exempt is an amount received from U.S. sources, of not more than \$10,000, that is necessary to provide for ordinary living expenses. The exemption contained in this paragraph is limited to 1 year.

An individual who is a resident of a C.I.S. member and who is temporarily present in the United States under an exchange program provided for by an agreement between governments on cooperation in various fields of science and technology is exempt from U.S. income tax on all income received in connection with the exchange program for a period not longer than 1 year.

Cyprus

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily here primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 for each tax year.

An individual is entitled to this exemption for up to 5 tax years and for an additional period as is necessary to complete, as a full-time student, educational requirements for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily here as an employee of, or under contract with, a resident of Cyprus is exempt from U.S. income tax for not more than 1 year on income from personal services for a maximum of \$7,500 if the individual is in the United States primarily to either:

- Acquire technical, professional, or business experience from a person other than a resident of Cyprus or other than a person related to that resident; or
- Study at a university or other recognized educational institution.

An individual who is a resident of Cyprus on the date of arrival in the United States and who is temporarily here for a period of not more than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income for personal services for the training, research, or study. This exemption is limited to \$10,000.

Czech Republic

An individual who is a resident of the Czech Republic at the beginning of their visit to the United States and who is temporarily present in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5

years. To be entitled to the exemption, the individual must be in the United States for the primary purpose of:

- Studying at a university or other accredited educational institution in the United States;
- Obtaining training required to qualify them to practice a profession or professional specialty; or
- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.

If the individual meets any of these requirements, the following amounts are exempt from U.S. income tax.

- The payments from abroad, other than compensation for personal services, for the purpose of maintenance, education, study, research, or training.
- The grant, allowance, or award.
- The income from personal services performed in the United States of up to \$5,000 for the tax year.

An individual who is a Czech resident at the beginning of the visit to the United States and who is temporarily present in the United States as an employee of, or under contract with, a Czech resident is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than the Czech resident; or
- Study at a university or other accredited educational institution in the United States.

An individual who is a Czech resident at the time they become temporarily present in the United States and who is temporarily present in the United States for a period not longer than 1 year as a participant in a program sponsored by the U.S. Government for the primary purpose of training, research, or study is exempt from U.S. income tax on up to \$10,000 of income from personal services for that training, research, or study.

These exemptions do not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

Denmark

A student, apprentice, or business trainee who is a resident of Denmark immediately before visiting the United States and is in the United States for the purpose of full-time education at an accredited educational institution, or full-time training, is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 3 years.

The exemption does not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

Egypt

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$3,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years and for any additional period of time needed to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Egypt is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Egypt or other than a person related to that resident; or
- Study at a university or other educational institution.

An individual who is a resident of Egypt on the date of arrival in the United States and who is temporarily in the United States for no more than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of \$10,000.

Estonia

An individual who is a resident of Estonia on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental,

religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Estonia on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Estonia is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Estonia; or
- Study at an educational institution.

An individual who is a resident of Estonia on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of \$10,000.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Finland

A full-time student, trainee, or business apprentice who is a resident of Finland immediately before visiting the United States is exempt from U.S. income tax on amounts received from sources outside the United States for maintenance, education, or training.

France

An individual who is a resident of France on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a not-for-profit governmental, religious, charitable, scientific, artistic, cultural, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.

- Income from personal services performed in the United States of up to \$5,000 each tax year.

An individual is entitled to this benefit and the benefit described earlier under [Professors, Teachers, and Researchers](#) for a maximum of 5 tax years.

This exemption does not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

An individual who is a resident of France on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of France is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of France; or
- Study at an educational institution.

Germany

A student or business apprentice (including Volontaeer and Praktikanten) who is or was a resident of Germany immediately before visiting the United States and who is present in the United States for full-time education or training is exempt from U.S. income tax on amounts from sources outside the United States for maintenance, education, or training.

An individual who is or was immediately before visiting the United States a resident of Germany is exempt from U.S. income tax on amounts received as a grant, allowance, or award from a nonprofit religious, charitable, scientific, literary, or educational organization.

Individuals described in the previous two paragraphs are also exempt from U.S. income tax on compensation for dependent personal services of up to \$9,000 per year if:

- They are present in the United States for not more than 4 years; and
- The services are performed for the purpose of supplementing funds otherwise available for maintenance, education, or training.

If the individual's visit exceeds 4 years, this exemption is lost for the entire visit unless the competent authorities of Germany and the United States agree otherwise.

An individual who is a resident of Germany and who is employed by a German enterprise or by a nonprofit religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on compensation paid by the employer from outside the United States if:

- The individual is temporarily in the United States for not more than 1 year to acquire technical,

professional, or business experience from any person other than their employer; and

- The compensation is not more than \$10,000.

If the compensation is more than \$10,000, none of the income is exempt.

Greece

A student or business apprentice who is a resident of Greece and is temporarily in the United States only to study or acquire business experience is exempt from U.S. income tax on amounts received from sources outside the United States for maintenance or studies.

Iceland

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$9,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Iceland is exempt from U.S. income tax for a period of 12 consecutive months on up to \$9,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Iceland or other than a person related to that person; or
- Study at a university or other educational institution.

An individual who is a resident of Iceland on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of \$9,000.

India

An individual who is a resident of India immediately before visiting the United States and who is temporarily in the United States primarily for studying or training is exempt

from U.S. income tax on payments from abroad for maintenance, study, or training. The exemption does not apply to payments borne by a permanent establishment in the United States or paid by a U.S. citizen or resident, or the U.S. Government or any of its agencies, instrumentalities, political subdivisions, or local authorities.

Under the treaty, if the payments are not exempt under the rule described above, an individual described in the previous paragraph may be eligible to deduct exemptions for their spouse and dependents and the standard deduction. The individual must file [Form 1040-NR](#) to claim these amounts. For information on how to claim these amounts, see chapter 5 in [Pub. 519](#).

The individual is entitled to these benefits only for a period of time considered reasonable or customarily required to complete studying or training.

Indonesia

An individual who is a resident of Indonesia immediately before visiting the United States and who is temporarily in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to this exemption, the individual must be temporarily in the United States for full-time study at a U.S. university, school, or other recognized educational institution, or for full-time study, research, or training as a recipient of a grant, allowance, or award from either the U.S. or Indonesian Government; a scientific, educational, religious, or charitable organization; or under a technical assistance program entered into by either the U.S. or Indonesian Government. If the individual meets any of these requirements, the following amounts are exempt from U.S. income tax.

- All payments from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

An individual who is a resident of Indonesia immediately before visiting the United States and is temporarily in the United States only as a business or technical apprentice is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 received for personal services.

Ireland

A student, apprentice, or business trainee who is a resident of Ireland immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 1 year.

Israel

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$3,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years.

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Israel is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Israel or other than a person related to that resident; or
- Study at a university or other educational institution.

An individual who is a resident of Israel on the date of arrival in the United States and who is temporarily in the United States for no more than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of \$10,000.

Italy

A student or business apprentice (trainee) who is a resident of Italy immediately before the date of arrival in the United States and who is present in the United States only for education or training at a recognized educational institution is exempt from U.S. income tax on amounts received from outside the United States for maintenance, education, and training.

Jamaica

A student who is a resident of Jamaica on the date of arrival in the United States and is here for full-time education or training is exempt from U.S. income tax on payments received from outside the United States for the student's maintenance, education, or training.

An individual who is a resident of Jamaica on the date of arrival in the United States and who is temporarily in the

United States as an employee of, or under contract with, a resident of Jamaica is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 of net income from personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Jamaica or other than a person related to that resident; or
- Study at a university or other recognized educational institution.

An individual who qualifies for one of the exemptions discussed above may instead choose to be treated as a resident alien of the United States for all U.S. income tax purposes. Once made, the choice applies for the entire period that the individual remains qualified for exemption and may not be revoked unless permission is obtained from the U.S. competent authority.

Japan

A student or business apprentice who is a resident of Japan immediately before visiting the United States and is in the United States for the purpose of education or training is exempt from U.S. income tax on amounts received from abroad for the individual's maintenance, education, or training.

Business apprentices are entitled to the benefit of the exemption for a maximum period of 1 year.

Kazakhstan

An individual who is a resident of Kazakhstan at the beginning of their visit to the United States is exempt from U.S. income tax on payments from abroad for maintenance, education, study, research, or training; and on any grant, allowance, or other similar payments. To be entitled to the exemption, the individual must be temporarily present in the United States primarily to:

- Study at a university or other accredited educational institution;
- Obtain training required to qualify them to practice a profession or professional specialty; or
- Study or do research as a recipient of a grant, allowance, or other similar payments from a governmental, religious, charitable, scientific, literary, or educational organization.

The individual is entitled to this exemption only for a period of time necessary to complete the study, training, or research, but the exemption for training or research may not extend for a period exceeding 5 years.

These exemptions do not apply to income from research if it is undertaken primarily for the private benefit of a specific person or persons.

Korea, South

An individual who is a resident of South Korea on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Amounts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of South Korea on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of South Korea is exempt from U.S. income tax for 1 year on up to \$5,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of South Korea or other than a person related to that resident; or
- Study at an educational institution.

An individual who is a resident of South Korea on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study for a maximum of \$10,000.

Latvia

An individual who is a resident of Latvia on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Latvia on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Latvia is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Latvia; or
- Study at an educational institution.

An individual who is a resident of Latvia on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of \$10,000.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Lithuania

An individual who is a resident of Lithuania on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Lithuania on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Lithuania is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Lithuania; or
- Study at an educational institution.

An individual who is a resident of Lithuania on the date of arrival in the United States and who is temporarily present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study in the amount of \$10,000.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Luxembourg

A student, apprentice, or business trainee who is a resident of Luxembourg immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 2 years.

If the individual's visit to the United States is longer than 2 years, the exemption is lost for the entire visit unless the competent authorities of Luxembourg and the United States agree otherwise.

Malta

A student or business trainee who is a resident of Malta immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on the following amounts.

- Payments received from sources outside the United States for the individual's maintenance, education, or training. Apprentices and business trainees are entitled to this benefit for a maximum period of 1 year.
- Income from personal services performed in the United States of up to \$9,000 for each tax year.

Mexico

A student or business apprentice who is a resident of Mexico immediately before visiting the United States and is in the United States solely for the purpose of education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Morocco

An individual who is a resident of Morocco on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a

recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

An individual is entitled to the benefit of the exemption for a maximum of 5 years.

Netherlands

An individual who is a resident of the Netherlands immediately before visiting the United States and who is present in the United States primarily for full-time study at a recognized university, college, or school, or securing training as a business apprentice is exempt from U.S. income tax on the following amounts.

- Payments from abroad for maintenance, education, or training.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

The individual is entitled to this exemption only for a period of time considered reasonable or customarily required to complete studying or training.

An individual who immediately before visiting the United States is a resident of the Netherlands and is temporarily present in the United States for a period not exceeding 3 years for the purpose of study, research, or training solely as a recipient of a grant, allowance, or award from a scientific, educational, religious, or charitable organization or under a technical assistance program entered into by either the Netherlands or the United States, or its political subdivisions or local authorities is exempt from U.S. income tax on the following amounts.

- The amount of the grant, allowance, or award.
- Income of up to \$2,000 for personal services performed in the United States for any tax year if the services are connected with, or incidental to, the study, research, or training.

An individual is not entitled to these exemptions if, during the immediately preceding period, the individual claimed the exemption discussed earlier under [Professors, Teachers, and Researchers](#).

New Zealand

A resident of New Zealand or an individual who was a resident of New Zealand immediately before visiting the United States who is in the United States for full-time education is exempt from U.S. income tax on amounts received from abroad for maintenance or education.

Norway

An individual who is a resident of Norway on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years.

An individual who is a resident of Norway on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Norway is exempt from U.S. income tax for a period of 12 consecutive months on up to \$5,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Norway or other than a person related to that resident of Norway; or
- Study at an educational institution.

Also exempt is a resident of Norway who is present in the United States for not longer than 1 year as a participant in a program sponsored by the government of the United States primarily to train, research, or study. The individual is exempt from tax on income from personal services performed in the United States and received for the training, research, or study, for a maximum of \$10,000.

Pakistan

Residents of Pakistan temporarily in the United States are exempt from U.S. income tax on certain income they may receive. To be entitled to this exemption, they must be in the United States only as students at a recognized university, college, or school, or as recipients of grants, allowances, or awards from religious, charitable, scientific, or educational organizations of Pakistan primarily to study or research. The income exempt in these cases is any payment from abroad for maintenance, education, or training, and any pay for personal services of not more than \$5,000 for any tax year.

Other residents of Pakistan who are temporarily in the United States for no more than 1 year are exempt from U.S. income tax on pay of not more than \$6,000 received for that period, including pay from the enterprise or organization of which they are employees or with which they are

under contract. To qualify for this exemption, they must be employees of, or under contract with, a Pakistani enterprise or religious, charitable, scientific, or educational organization and be in the United States only to acquire technical, professional, or business experience from a person other than that enterprise or organization.

Also exempt from U.S. income tax on certain income are residents of Pakistan temporarily in the United States under an arrangement with the U.S. Government, or any of its agencies or instrumentalities, only for study, training, or orientation. They are exempt from tax on income of not more than \$10,000 for services directly related to their training, study, or orientation, including income from their employer abroad.

Philippines

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$3,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of the Philippines is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of the Philippines or other than a person related to that resident; or
- Study at an educational institution.

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States (for no more than 1 year as a participant in a program sponsored by the U.S. Government) primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study, up to a maximum of \$10,000.

Poland

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Any other payments received from Poland, except income from performing personal services.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Poland is exempt from U.S. income tax for 1 year on up to \$5,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Poland or other than a person related to that resident; or
- Study at an educational institution.

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on up to \$10,000 of income received for personal services for the training, research, or study.

Portugal

An individual who is a resident of Portugal on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years from the date of arrival in the United States. The benefits provided here and the benefits described earlier under [Professors, Teachers, and Researchers](#) cannot be claimed simultaneously or consecutively.

An individual who is a resident of Portugal on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Portugal is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Portugal; or
- Study at an educational institution.

Romania

An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Romania is exempt from U.S. income tax for 1 year on up to \$5,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Romania or other than a person related to that resident; or
- Study at an educational institution.

An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study is exempt from U.S. income tax on up to \$10,000 of income received for personal services for the training, research, or study.

Russia



On July 1, 2024, [Announcement 2024-26](#) announced the suspension of the articles of the income tax treaty between the United States and Russia that cover students and apprentices. The suspension is effective on August 16, 2024, and will continue until otherwise decided by the two governments.

An individual who is a resident of Russia at the beginning of their visit to the United States is exempt from U.S. income tax on payments from abroad for maintenance, education, study, research, or training; and on any grant, allowance, or other similar payments. To be entitled to this exemption, the individual must be temporarily present in the United States primarily to:

- Study at a university or other accredited educational institution;
- Obtain training required to qualify them to practice a profession or professional specialty; or
- Study or do research as a recipient of a grant, allowance, or other similar payments from a governmental, religious, charitable, scientific, literary, or educational organization.

The individual is entitled to this exemption only for a period of time necessary to complete the study, training, or research, but the exemption for training or research may not extend for a period exceeding 5 years.

These exemptions do not apply to income from research if it is undertaken primarily for the private benefit of a specific person or persons.

Slovak Republic

An individual who is a resident of the Slovak Republic at the beginning of their visit to the United States and who is temporarily present in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to this exemption, the individual must be in the United States for the primary purpose of:

- Studying at a university or other accredited educational institution in the United States;
- Obtaining training required to qualify them to practice a profession or professional specialty; or
- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.

If the individual meets any of these requirements, the following amounts are exempt from U.S. income tax.

- The payments from abroad, other than compensation for personal services, for the purpose of maintenance, education, study, research, or training.
- The grant, allowance, or award.
- The income from personal services performed in the United States of up to \$5,000 for the tax year.

An individual who is a Slovak resident at the beginning of the visit to the United States and who is temporarily present in the United States as an employee of, or under contract with, a Slovak resident is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received from personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than the Slovak resident; or
- Study at a university or other accredited educational institution in the United States.

An individual who is a Slovak resident at the time they become temporarily present in the United States and who is temporarily present in the United States for a period not longer than 1 year as a participant in a program sponsored by the U.S. Government for the primary purpose of training, research, or study is exempt from U.S. income tax on up to \$10,000 of income from personal services for that training, research, or study.

These exemptions do not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

Slovenia

An individual who is a resident of Slovenia at the beginning of the visit to the United States and who is temporarily in the United States primarily to study at a U.S. university or other recognized educational institution, to obtain training to become qualified to practice a profession or professional specialty, or to study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad (other than compensation for personal services) for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years and for any additional period of time needed to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Slovenia on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Slovenia is exempt from U.S. income tax for a period not exceeding 12 months on up to \$8,000 received

for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Slovenia; or
- Study at a university or other recognized educational institution.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

South Africa

A student, apprentice, or business trainee who is a resident of South Africa immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 1 year.

Spain

An individual who is a resident of Spain at the beginning of the visit to the United States and who is temporarily in the United States primarily to study at a U.S. university or other accredited educational institution, to obtain training to become qualified to practice a profession or professional specialty, or to study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad (other than compensation for personal services) for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Spain at the beginning of the visit to the United States and is temporarily in the United States as an employee of, or under contract with, a resident of Spain is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 received from personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that Spanish resident; or
- Study at a university or other accredited educational institution in the United States.

Both the \$5,000 and \$8,000 exemptions include any amount excluded or exempted from tax under U.S. tax law.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Sri Lanka

A student, apprentice, or business trainee who is a resident of Sri Lanka immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

An individual who is a resident of Sri Lanka on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Sri Lanka, or as a participant in a program sponsored by the United States or by any international organization, is exempt from U.S. income tax for a period not exceeding 1 year on up to \$6,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Sri Lanka or other than a person related to that resident; or
- Study at a university or other recognized educational institution.

Sweden

A student, apprentice, or business trainee who is a resident of Sweden immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, and training.

Switzerland

A student, apprentice, or business trainee who is a resident of Switzerland immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Thailand

An individual who is a resident of Thailand at the beginning of their visit to the United States and who is temporarily present in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years.

To be entitled to this exemption, the individual must be in the United States for the primary purpose of:

- Studying at a university or other recognized educational institution in the United States;
- Obtaining training required to qualify them to practice a profession or professional specialty; or
- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.

If the individual meets any of these requirements, the following amounts are exempt from U.S. income tax.

- Gifts from abroad for the purpose of maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$3,000 for the tax year.

An individual who is a resident of Thailand at the beginning of the visit to the United States and who is temporarily present in the United States as an employee of, or under contract with, a resident of Thailand is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 received from personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than the Thai resident; or
- Study at a university or other recognized educational institution in the United States.

An individual who is a resident of Thailand at the time they become temporarily present in the United States and who is temporarily present in the United States for a period not longer than 1 year as a participant in a program sponsored by the U.S. Government for the primary purpose of training, research, or study is exempt from U.S. income tax on up to \$10,000 of income from personal services for that training, research, or study.

Trinidad and Tobago

An individual who is a resident of Trinidad and Tobago on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.

- Income from personal services performed in the United States of up to \$2,000 each tax year, or, if the individual is obtaining training required to qualify to practice a profession or a professional specialty, a maximum of \$5,000 for any tax year.

An individual is entitled to the benefit of this exemption for a maximum period of 5 tax years.

An individual who is a resident of Trinidad and Tobago on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident or corporation of Trinidad and Tobago is exempt from U.S. income tax for 1 tax year on up to \$5,000 received for personal services if the individual is in the United States primarily to:

- Study at an educational institution; or
- Acquire technical, professional, or business experience from a person other than that resident or corporation of Trinidad and Tobago.

Also exempt is a resident of Trinidad and Tobago who is present in the United States for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study. The individual is exempt from tax on income from personal services performed in the United States and received for the training, research, or study for up to a maximum of \$10,000.

Tunisia

An individual who is a resident of Tunisia immediately before visiting the United States and who is in the United States for full-time study or training is exempt from U.S. income tax on the following amounts.

- Payments from abroad for full-time study or training.
- A grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization to study or engage in research.
- Income from personal services performed in the United States of up to \$4,000 in any tax year.

The individual is entitled to the exemption for a maximum of 5 years.

Turkey

A student, apprentice, or business trainee who is a resident of Turkey immediately before visiting the United States and is in the United States for the purpose of full-time education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

Ukraine

An individual who is a resident of Ukraine at the beginning of their visit to the United States is exempt from U.S. income tax on payments from abroad for maintenance,

education, study, research, or training; and on any grant, allowance, or other similar payments. To be entitled to this exemption, the individual must be temporarily present in the United States primarily to:

- Study at a university or other accredited educational institution;
- Obtain training required to qualify them to practice a profession or professional specialty; or
- Study or do research as a recipient of a grant, allowance, or other similar payments from a governmental, religious, charitable, scientific, literary, or educational organization.

The individual is entitled to this exemption only for a period of time necessary to complete the study, training, or research, but the exemption for training or research may not extend for a period exceeding 5 years.

These exemptions do not apply to income from research if it is undertaken primarily for the private benefit of a specific person or persons.

United Kingdom

A student or business apprentice who is a resident of the United Kingdom immediately before visiting the United States and is in the United States for the purpose of full-time education at a recognized educational institution or full-time training is exempt from U.S. income tax on amounts received from abroad for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of the exemption for a maximum period of 1 year.

Venezuela

An individual who is a resident of Venezuela on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is generally entitled to the benefit of this exemption for a maximum of 5 years from the date of arrival in the United States. This exemption will also apply to any additional period of time that a full-time student needs to complete the educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Venezuela on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Venezuela is exempt from U.S. income tax for a period of 12 months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Venezuela; or
- Study at an educational institution.

These exemptions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

Wages and Pensions Paid by a Foreign Government

Wages, salaries, pensions, and annuities paid by the governments of the following countries to their residents who are present in the United States as nonresident aliens are generally exempt from U.S. income tax. The conditions under which the income is exempt are stated for each of the countries listed.

Exemption under U.S. tax law. Employees of foreign countries who do not qualify under a tax treaty provision and employees of international organizations should see if they can qualify for exemption under U.S. tax law.

If you work for a foreign government in the United States, your foreign government salary is exempt from U.S. income tax if you perform services similar to those performed by U.S. Government employees in that foreign country and that foreign government grants an equivalent exemption. If you work for an international organization in the United States, your salary from that source is exempt from U.S. income tax. See chapter 10 of [Pub. 519](#) for more information.

Australia

Salaries, wages, and similar income, including pensions, paid by Australia or its political subdivisions, agencies, or authorities to its citizens (other than U.S. citizens) for performing governmental functions as an employee of any of the above entities are exempt from U.S. income tax.

Austria

Wages, salaries, similar income, and pensions and annuities paid from public funds of Austria or its political subdivisions or local authorities to citizens of Austria for performing governmental functions as an employee are exempt from U.S. income tax.

However, the exemption does not apply to payments for services performed in connection with a trade or business carried on by Austria or its political subdivisions or local authorities.

Bangladesh

Income, other than a pension, paid by Bangladesh or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Bangladesh or its political subdivisions or local authorities for services performed for Bangladesh or its political subdivisions or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

This exemption does not apply to income or pensions for services performed in connection with a business carried on by Bangladesh or its political subdivisions or local authorities.

Barbados

Income, including a pension, paid from the public funds of Barbados or its political subdivisions or local authorities to a citizen of Barbados for performing governmental functions is exempt from U.S. income tax.

However, the exemption does not apply to payments for services in connection with a business carried on by Barbados or its political subdivisions or local authorities.

Belgium

Wages, salaries, and similar income, other than a pension, paid by Belgium or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds created by, Belgium or its political subdivisions or local authorities for services performed for Belgium or its political subdivisions or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and a national of the United States.

However, these exemptions do not apply to payments for services performed in connection with a business carried on by Belgium or its political subdivisions or local authorities.

Bulgaria

Wages, salaries, and similar income, other than a pension, paid by Bulgaria or its political subdivisions or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds created by, Bulgaria or its political subdivisions or local authorities for services performed for Bulgaria or its political subdivisions or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and a national of the United States.

However, these exemptions do not apply to payments for services performed in connection with a business carried on by Bulgaria or its political subdivisions or local authorities.

Canada

Wages, salaries, and similar income (other than pensions) paid by Canada or its political subdivision or local authority to a citizen of Canada for performing governmental functions are exempt from U.S. income tax. The exemption does not apply, however, to payments for services performed in connection with a trade or business carried on by Canada or its political subdivisions or local authorities.

Also see [Pub. 597](#).

Chile

The United States and Chile entered into a tax treaty on December 19, 2023. The treaty is effective for withholding taxes on payments made on or after February 1, 2024, and is effective for tax years beginning on or after January 1, 2024, for any other taxes.

Wages, salaries, and other similar income, other than a pension, paid by Chile or its political subdivisions or local authorities to an individual for performing governmental functions for the paying governmental body are exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of public funds created by, Chile or its political subdivisions or local authorities for services performed for Chile or its political subdivisions or

local authorities to an individual for performing governmental functions for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and a national of the United States.

However, these exemptions do not apply to payments for services performed in connection with a business carried on by Chile or its political subdivisions or local authorities.

China, People's Republic of

Income, other than a pension, paid by the People's Republic of China or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by the People's Republic of China for services performed for the People's Republic of China are exempt from U.S. income tax unless the recipient is both a citizen and a resident of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by the People's Republic of China or its political subdivisions or local authorities.

Commonwealth of Independent States (C.I.S.)

Wages, salaries, and similar income paid by the C.I.S. or a member of the C.I.S. to its citizens for personal services performed as an employee of a governmental agency or institution of the C.I.S. or a member of the C.I.S. (excluding local government employees) in the discharge of governmental functions are exempt from U.S. income tax. For this purpose, persons engaged in commercial activities are not considered engaged in the discharge of governmental functions.

Cyprus

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Cyprus to a citizen of Cyprus for labor or personal services performed as an employee of Cyprus in the discharge of governmental functions are exempt from U.S. income tax.

Czech Republic

Income, including a pension, paid from the public funds of the Czech Republic or its political subdivisions or local authorities to a Czech citizen for services performed in the discharge of governmental functions is exempt from U.S.

income tax. The exemption does not apply to income paid for services performed in connection with a business carried on by the Czech Republic or its political subdivisions or local authorities.

Denmark

Income, other than a pension, paid from public funds of Denmark or its political subdivisions or local authorities to an individual for services performed for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Denmark or its political subdivisions or local authorities for services performed for Denmark are exempt from U.S. income tax unless the recipient is a resident and a national of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Denmark or its political subdivisions or local authorities.

Egypt

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Egypt to a citizen of Egypt (or to a citizen of another country who comes to the United States specifically to work for the government of Egypt) for labor or personal services performed as an employee of the national government of Egypt or any of its agencies in the discharge of governmental functions are exempt from U.S. income tax.

The exemption does not apply to U.S. citizens or to alien residents of the United States. The exemption also does not apply to payments for services performed in connection with a trade or business carried on by Egypt or any of its agencies.

Estonia

Income, other than a pension, paid by or from public funds of Estonia or its political subdivisions or local authorities to an individual for services performed as an employee for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by or from the public funds of Estonia or its political subdivisions or local authorities for services performed for Estonia are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

Finland

Income, other than a pension, paid by Finland or its political subdivisions, statutory bodies, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Finland for services performed for Finland are exempt from U.S. income tax unless the recipient is a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Finland or its political subdivisions, statutory bodies, or local authorities.

France

Income, other than a pension, paid by the French Government or a local authority thereof to an individual in the United States for services performed for France (or for a local authority of France) in the discharge of governmental functions is exempt from U.S. income tax. The exemption does not apply to a person who is both a resident and a citizen of the United States or a green card holder.

The exemption does not apply to any income paid because of services (or past services) performed in connection with a business carried on by the French Government (or a local authority thereof).

Germany

Wages, salaries, and similar income, other than a pension, paid by Germany or its political subdivisions, local authorities, or instrumentalities to an individual for services performed for the paying governmental body are exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds created by, Germany or its political subdivisions, local authorities, or instrumentalities for services performed for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and a national of the United States.

This exemption does not apply to income or pensions for services performed in connection with a business carried on by Germany or its political subdivisions, local authorities, or instrumentalities.

Greece

Wages, salaries, and similar income and pensions paid by Greece or its subdivisions to individuals living in the United States for services rendered to Greece or its subdivisions are exempt from U.S. income tax. The exemption does not apply to citizens or alien residents of the United States.

Iceland

Wages, salaries, and similar income, other than a pension, paid by Iceland or its political subdivisions or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds created by, Iceland or its political subdivisions or local authorities for services performed for Iceland or its political subdivisions or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and a national of the United States.

However, these exemptions do not apply to payments for services performed in connection with a business carried on by Iceland or its political subdivisions or local authorities.

India

Income, other than a pension, paid by India or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by India for services performed for India are exempt from U.S. income tax unless the individual is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by India or its political subdivisions or local authorities.

Indonesia

Income, other than a pension, paid by Indonesia or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Indonesia for services performed for Indonesia are exempt from U.S. income tax.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Indonesia or its political subdivisions or local authorities.

Ireland

Income, other than a pension, paid by Ireland or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Ireland for services performed for Ireland are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Ireland or its political subdivisions or local authorities.

Israel

Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds by the national government of Israel or its agencies for services performed in the discharge of governmental functions are exempt from U.S. income tax. The exemption does not apply to citizens or alien residents of the United States.

Italy

Income, other than a pension, paid by Italy or its political or administrative subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services

performed in the United States by a resident of the United States who either:

- Is a U.S. national and not a national of Italy, or
- Did not become a U.S. resident only to perform the services.

The spouse and dependent children of an individual, however, are not subject to the second restriction if that individual is receiving exempt income for governmental services performed for Italy and that individual does not come under either of the restrictions.

Pensions paid by Italy for services performed for Italy are exempt from U.S. income tax unless the recipient is both a citizen and a resident of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Italy or its political subdivisions or local authorities.

Jamaica

Income, other than a pension, paid by the government of Jamaica or its political subdivisions or local authorities for personal services performed for the paying governmental body is exempt from U.S. income tax.

This exemption does not apply to payments for services performed in the United States by an individual who is a citizen and a resident of the United States.

Pensions paid by Jamaica for services performed for Jamaica are generally exempt from U.S. income tax. However, if the recipient of the pension is a citizen and a resident of the United States and was a U.S. citizen at the time the services were performed, the pension is taxable in the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Jamaica or its political subdivisions or local authorities.

Japan

Income, other than a pension, paid by Japan or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds to which contributions are made by, Japan or its political subdivisions or local authorities for services performed for Japan are exempt from U.S. income tax unless the recipient is a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Japan or its political subdivisions or local authorities.

Kazakhstan

Income, other than a pension, paid by Kazakhstan or its political subdivisions or local authorities to an individual for government services is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident solely for the purpose of performing the services.

This exemption does not apply to income for services performed in connection with a business.

Pensions paid by Kazakhstan or its political subdivisions or local authorities for services performed for Kazakhstan are exempt from U.S. income tax unless the individual is both a resident and a citizen of the United States.

Korea, South

Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds of South Korea to a citizen of South Korea (other than a U.S. citizen or an individual admitted to the United States for permanent residence) for services performed as an employee of South Korea discharging government functions are exempt from U.S. income tax.

Latvia

Income, other than a pension, paid by or from public funds of Latvia or its political subdivisions or local authorities to an individual for services performed as an employee for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by or from the public funds of Latvia or its political subdivisions or local authorities for services performed for Latvia are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

Lithuania

Income, other than a pension, paid by or from public funds of Lithuania or its political subdivisions or local authorities to an individual for services performed as an employee for the paying governmental body in the discharge of

governmental functions is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by or from the public funds of Lithuania or its political subdivisions or local authorities for services performed for Lithuania are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

Luxembourg

Income, other than a pension, paid by Luxembourg or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Luxembourg or its political subdivisions or local authorities for services performed for Luxembourg are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Luxembourg or its political subdivisions or local authorities.

Malta

Income, other than a pension, paid by Malta or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. national, or
- Did not become a resident of the United States solely for purposes of performing the services.

Pensions paid by Malta or its political subdivisions or local authorities for services performed for the paying governmental body are exempt from U.S. income tax unless the individual is both a resident and a national of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Malta or its political subdivisions or local authorities.

Mexico

Income, other than a pension, paid by Mexico or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. national, or
- Did not become a resident of the United States solely for purposes of performing the services.

Pensions paid by Mexico or its political subdivisions or local authorities for services performed for the paying governmental body are exempt from U.S. income tax unless the individual is both a resident and a national of the United States.

These exemptions do not apply to income or pensions connected with commercial or industrial activities carried on by Mexico or its political subdivisions or local authorities.

Morocco

Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds of Morocco to a citizen of Morocco (other than a U.S. citizen or an individual admitted to the United States for permanent residence) for labor or personal services performed for Morocco or for any of its political subdivisions or local authorities in the discharge of governmental functions are exempt from U.S. income tax.

Netherlands

Income, other than a pension, paid by the Netherlands or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are rendered in the United States and the individual is a U.S. resident who either:

- Is a U.S. national, or
- Did not become a U.S. resident solely for the purpose of performing the services.

Pensions paid by the Netherlands for services performed for the Netherlands are exempt from U.S. income tax unless the individual is both a resident and a national of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by the Netherlands or its political subdivisions or local authorities.

New Zealand

Income (other than pensions) paid by the government of New Zealand or its political subdivisions or local

authorities for services performed in the discharge of governmental functions is exempt from U.S. income tax. However, the income is not exempt if the services are performed in the United States by a U.S. citizen resident in the United States or by a resident of the United States who did not become a resident only to perform the services.

Pensions paid by New Zealand in consideration for past governmental services are exempt from U.S. income tax unless paid to U.S. citizens who are residents of the United States.

These exemptions do not apply to payments for services performed in connection with a business carried on by New Zealand or its political subdivisions or local authorities.

Norway

Wages, salaries, and similar income, including pensions and similar benefits, paid by or from public funds of Norway or its political subdivisions or local authorities to a citizen of Norway for labor or personal services performed for Norway or any of its political subdivisions or local authorities in the discharge of governmental functions are exempt from U.S. income tax.

Pakistan

Income, including pensions and annuities, paid to certain individuals by or on behalf of the government of Pakistan or the government of a province in Pakistan or one of its local authorities for services performed in the discharge of functions of that government or local authority is exempt from U.S. income tax. To be exempt from tax, these payments must be made to citizens of Pakistan who do not have immigrant status in the United States. The exemption does not apply to payments for services performed in connection with any trade or business carried on for profit.

Philippines

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of the Philippines to a citizen of the Philippines (or to a citizen of another country other than the United States who comes to the United States specifically to work for the government of the Philippines) for labor or personal services performed as an employee of the national government of the Philippines or any of its agencies in the discharge of governmental functions are exempt from U.S. income tax.

Poland

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Poland to a citizen of Poland (other than a U.S. citizen or one admitted to the United States for permanent residence) for labor or personal services performed as an employee of the national government of Poland in the

discharge of governmental functions are exempt from U.S. income tax.

Portugal

Income, other than a pension, paid by Portugal or its political or administrative subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a U.S. resident who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Portugal for services performed for Portugal are exempt from U.S. income tax unless the recipient is a resident and a national of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Portugal or its political or administrative subdivisions or local authorities.

Romania

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Romania to a citizen of Romania (other than a U.S. citizen or one admitted to the United States for permanent residence) for labor or personal services performed as an employee of the national government of Romania in the discharge of governmental functions are exempt from U.S. income tax.

Russia



On July 1, 2024, [Announcement 2024-26](#) announced the suspension of the articles of the income tax treaty between the United States and Russia that cover wages and pensions paid by a foreign government. The suspension is effective on August 16, 2024, and will continue until otherwise decided by the two governments.

Income, other than a pension, paid by Russia or its republics or local authorities to an individual for government services is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident solely for the purpose of performing the services.

Pensions paid by Russia or its republics or local authorities for services performed for Russia are exempt from U.S. income tax unless the individual is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business.

Slovak Republic

Income, including a pension, paid from the public funds of the Slovak Republic or its political subdivisions or local authorities to a Slovak citizen for services performed in the discharge of governmental functions is exempt from U.S. income tax. The exemption does not apply to income paid for services performed in connection with a business carried on by the Slovak Republic or its political subdivisions or local authorities.

Slovenia

Income, other than a pension, paid from public funds of Slovenia or its political subdivisions or local authorities to an individual for services performed for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Slovenia or its political subdivisions or local authorities for services performed for Slovenia in the discharge of governmental functions are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

South Africa

Income, other than a pension, paid by South Africa or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by South Africa for services performed for South Africa are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by South Africa or its political subdivisions or local authorities.

Spain

Income, other than a pension, paid by Spain or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Spain or its political subdivisions or local authorities for services performed for Spain are exempt from U.S. income tax unless the individual is both a citizen and a resident of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Spain or its political subdivisions or local authorities.

Sri Lanka

Income, including a pension, paid from the public funds of Sri Lanka or its political subdivisions or local authorities to a citizen or national of Sri Lanka for services performed for Sri Lanka in the discharge of functions of a governmental nature is exempt from U.S. income tax. The exemption does not apply to income paid for services performed in connection with a business carried on by Sri Lanka or its political subdivisions or local authorities.

Sweden

Income, other than a pension, paid by Sweden or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident solely for the purpose of performing the services.

Pensions paid by Sweden or its political subdivisions or local authorities for services performed for Sweden are exempt from U.S. income tax unless the individual is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Sweden or its political subdivisions or local authorities.

Switzerland

Income, other than a pension, paid by Switzerland or its political subdivisions or local authorities to an individual for services performed for the paying governmental body

is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Switzerland for services performed for Switzerland are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Switzerland or its political subdivisions or local authorities.

Thailand

Income, other than a pension, paid by Thailand or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Thailand for services performed for Thailand are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Thailand or its political subdivisions or local authorities.

Trinidad and Tobago

Wages, salaries, and similar income including pensions, annuities, and similar benefits, paid by or from the public funds of the government of Trinidad and Tobago to a national of that country for services performed for Trinidad and Tobago in the discharge of governmental functions are exempt from U.S. income tax.

Tunisia

Income, other than a pension, paid by Tunisia or its political subdivisions or local authorities to a Tunisian citizen for personal services performed in the discharge of governmental functions is exempt from U.S. income tax.

Pensions paid by Tunisia or its political subdivisions or local authorities for services performed for Tunisia are exempt from U.S. income tax unless the recipient is a U.S. citizen.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Tunisia or its political subdivisions or local authorities.

Turkey

Income, other than a pension, paid by Turkey or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Turkey for services performed for Turkey are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Turkey or its political subdivisions or local authorities.

Ukraine

Income, other than a pension, paid from public funds of Ukraine or its political subdivisions or local authorities to an individual for services performed in the discharge of governmental functions is exempt from U.S. income tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or by funds created by, Ukraine or its political subdivisions or local authorities for services performed for Ukraine are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Ukraine or its political subdivisions or local authorities.

United Kingdom

Income, other than a pension, paid from the public funds of the United Kingdom or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income

tax. However, this exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or funds created by, the United Kingdom or its political subdivisions or local authorities for services performed for the United Kingdom are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by the United Kingdom or its political subdivisions or local authorities.

Venezuela

Income, other than a pension, paid by Venezuela or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, this exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Venezuela or its political subdivisions or local authorities for services performed for Venezuela are exempt from U.S. income tax unless the recipient is both a resident and a citizen of the United States.

These exemptions do not apply to payments or pensions for services performed in connection with a business carried on by Venezuela or its political subdivisions or local authorities.

How To Get Tax Help

Assistance for overseas taxpayers is available in the U.S. and certain foreign locations.

Taxpayer Assistance Inside the United States

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment

compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely with the IRS. Direct File is an option for taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state, Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) for more information, program updates, and frequently asked questions.
- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MilTax\)](https://www.militaryonesource.com/MilTax).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.
- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax

matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](https://www.irs.gov/TipsForChoosingATaxPreparer) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://www.ssa.gov/employer) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

Business tax account. If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/Business-Tax-Account](https://www.irs.gov/Business-Tax-Account) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Alternative media preference. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to

receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Mobile-friendly forms. You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/Account](https://www.irs.gov/Account).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS OLA. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not**

accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit Card, Credit Card, or Digital Wallet:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** This is the best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Filing an amended return. Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.



It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

IRS Document Upload Tool. You may be able use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required docu-

ments online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

Schedule LEP. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. Our services are free.

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit www.TaxpayerAdvocate.IRS.gov. The site can help

you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.

- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at www.IRS.gov/SAMS. (Be sure not to include any personal identifiable information.)

How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to www.TaxpayerAdvocate.IRS.gov/Contact-Us,
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LITC near you, go to the LITC page at TaxpayerAdvocate.IRS.gov/LITC or see IRS Pub. 4134,

[Low Income Taxpayer Clinic List](http://www.IRS.gov/pub/irs-pdf/p4134.pdf), at IRS.gov/pub/irs-pdf/p4134.pdf.

Taxpayer Assistance Outside the United States



If you are outside the United States, you can call 267-941-1000 (English-speaking only). This number is not toll free.



If you wish to write instead of calling, address your letter to:

Internal Revenue Service
International Accounts
Philadelphia, PA 19255-0725
U.S.A.

Additional contacts for taxpayers who live outside the United States are available at IRS.gov/uac/Contact-My-Local-Office-Internationally.

Taxpayer Advocate Service (TAS). If you live outside the United States, you can call TAS at +15.15.56.46.827. Your call will be automatically routed to Hawaii or Puerto Rico depending on your location. If you select Spanish, your call will be routed to the Puerto Rico office for assistance. You can contact the Taxpayer Advocate at:

Internal Revenue Service
Taxpayer Advocate Service
City View Plaza, 48 Carr 165,
Guaynabo, P.R. 00968-8000

You can call TAS toll free at 877-777-4778. For more information on TAS and contacts if you are outside of the United States, go to TaxpayerAdvocate.IRS.gov/Get-Help/International/.