

Tax Treaty		Faculty/Fellow/Scholar			Undergrad/GRA/GTA		
Code	Country	treaty #	time	\$ limit	treaty #	time	\$ limit
AM	Armenia (CIS)	VI(1)	24 mth	--			
AJ	Azerbaijan (CIS)	VI(1)	24 mth	--			
BB	Barbados		May Choose tax as RA for Entirety of Stay				
BG	Bangladesh	21(1)	2 yr	--	21(2)	--	8 K
BO	Belarus (CIS)	VI(1)	24 mth	--			
BE	Belgium	19(2)	2 yr	--	19(1)b	--	9 K
BU	Bulgaria	19(2)	2 yr	--	19(1)b	--	9 K
CA	Canada - See p514 for taxation credit	XV	183d/lose	10 K	XV	183d/lose	10 K
CH	China, PR - != Hong Kong	19	36 mth	--	20(c)	--	5 K
CY	Cyprus				21(1)	5 yr	2 K
EZ	Czech Republic	21(5)	24 mth	--	21(1)	5 yr	5 K
EG	Egypt	22	2 yr	--	23(1)	5 yr	3 K
EN	Estonia				20(1)	5 yr	5 K
FR	France	20	2 yr	--	21(1)	5 yr	5 K
GG	Georgia (CIS)	VI(1)	24 mth	--			
GM	Germany	20(1)	2 yr	--	20(4)	4 yr/lose	9 K
GR	Greece	XII	36 mth	--			
HU	Hungary	17	2 yr	--	May Choose tax as RA Entirety of Stay		
IC	Iceland				19(1)	5 yr	9 K
IN	India	22	24m /lose	--	May Claim Spouse and Dependents		
ID	Indonesia	20	2 yr	--	19(1)	5 yr	2 K
IS	Israel	23	2 yr/(lose?)	--	24(1)	5 yr	3 K
IT	Italy	20	24 mth	--			
JM	Jamaica	22	2 yr	--	May Choose tax as RA Entirety of Stay		
JA	Japan	XVII	2 yr	--			
KS	Korea, South	20	2 yr	--	21(1)	5 yr	2 K
KG	Kyrgyzstan (CIS)	VI(1)	24 mth	--			
LG	Latvia				20(1)	5yr	5 K
LH	Lithuania				20(1)	5yr	5 K
LU	Luxembourg	21(2)	2 yr/lose	--			
MT	Malta				20(2)	--	9 K
MD	Moldova (CIS)	VI(1)	24 mth	--			
MO	Morocco				18	5 yr	2 K
NL	Netherlands, The	21(1)	2 yr/lose	--	22(1)	--	2 K
NO	Norway	15	2 yr	--	16(1)	5 yr	2 K
PK	Pakistan	XII	24 mth	--	XIII(1)	--	5 K
RP	Philippines	21	2 yr	--	22(1)	5 yr	3 K
PL	Poland	17	2 yr	--	18(1)	5 yr	2 K
PO	Portugal	22	2 yr	--	23(1)	5 yr	5 K
RO	Romania	19	2 yr	--	20(1)	5 yr	2 K
LO	Slovak Republic	21(5)	24 mth	--	21(1)	5 yr	5 K
SI	Slovenia	20(3)	2 yr/lose	--	20(1)	5 yr	5 K
SP	Spain				22(1)	5 yr	5 K
TI	Tajikistan (CIS)	VI(1)	24 mth	--			
TH	Thailand	23	2 yr/lose	--	22(1)	5 yr	3 K
TD	Trinidad And Tobago	18	2 yr/lose	--	19(1)	5 yr	2 K
TS	Tunisia				20	5 yr	4 K
TX	Turkmenistan (CIS)	VI(1)	24 mth	--			
UK	United Kingdom - Great Brittan & N. Ireland	20A	24m/lose	--			
UZ	Uzbekistan (CIS)	VI(1)	24 mth	--			
VE	Venezuela	21(3)	2 yr	--	21(1)	5 yr	5 K

CIS = Commonwealth of Independent States

Lose= if indicated stay length is exceeded, the treaty is nullified and resident is subject to tax for entire stay.

If Canada resident wages earned exceeds \$10,000, then U.S. will tax entire wages including the first \$10,000

Choose tax as RA = Can opt to be taxed as a resident but must stay that way and file that way for entirety of stay in US.