

Countries with Tax Treaty Provisions for

Non-Resident Students:

TREATIES WITH PROVISIONS FOR ROOM & BOARD SCHOLARSHIPS:

TO ACCEPT TREATY ELIGIBILITY STUDENT MUST COMPLETE FORM W8BEN

BANGLADESH 21(2)	MOROCCO 18
BELGIUM 21(1)	NETHERLANDS 22(2)
CHINA 20(b)	NORWAY 16(1)
COMMONWEALTH VI(1)	PHILIPPINES 22(1)
CYPRUS (21)1	POLAND 18(1)
CZECH REPUBLIC 21(1)	PORTUGAL 23(1)
EGYPT 23(1)	ROMANIA 20(1)
ESTONIA 20(1)	RUSSIA 18
FRANCE 21(1)	SLOVAK REPUBLIC 21(1)
GERMANY 20(3)	SLOVENIA 20(1)
ICELAND 22(1)	SPAIN 22(1)
INDONESIA 19(1)	THAILAND 22(1)
ISRAEL 24(1)	TRINIDAD TOBAGO 19(1)
KAZAKHSTAN 19	TUNISIA 20
KOREA 21(1)	UKRAINE (20)
LATVIA 20(1)	VENEZUELA 21(1)
LITHUANIA 20(1)	

Countries with Tax Treaty Provisions for

Non-Resident Students:

TREATIES WITH PROVISIONS FOR COMPENSATION DURING TRAINING:

TO ACCEPT TREATY ELIGIBILITY STUDENT MUST COMPLETE FORM 8233

BANGLADESH 21(2)	LUXEMBOURG 21(1)
BELGIUM 21(1)	MOROCCO 18
CHINA 20(c)	NETHERLANDS 22(1)
COMMONWEALTH VI(I)	NORWAY 16(1)
CYPRUS (21)1	PAKISTAN XIII(1)
CZECH REPUBLIC 21(1)	PHILIPPINES 22(1)
EGYPT 22(1)	POLAND 18(1)
ESTONIA 20(1)	PORTUGAL 23(1)
FRANCE 21(1)	ROMANIA 20(1)
GERMANY 20(4)	SLOVAK REPUBLIC 21(1)
ICELAND 22(1)	SLOVENIA 20(1)
INDONESIA 19(1)	SPAIN 22(1)
ISRAEL 24(1)	THAILAND 22(1)
KOREA 21(1)	TRINIDAD TOBAGO 19(1)
LATVIA 20(1)	TUNISIA 20
LITHUANIA 20(1)	VENEZUELA 21(1)