

**COUNTRIES WITH TAX TREATY PROVISIONS RELATING TO
COMPENSATION FOR INDEPENDENT PERSONAL SERVICES**

Effective 8/5/11

Country	Maximum Presence in US	Annual Compensation Limit	Tax Treaty Article #	Special Restrictions (see below)
Armenia	183 days	No Limit	VI(2)	b
Australia	183 days	No Limit	14	
Austria	No Limit	No Limit	14	
Azerbaijan	183 days	No Limit	VI(2)	b
Bangladesh	182 days	No Limit	15	
Barbados	89 days	\$5,000	14	c
Belarus	183 days	No Limit	VI(2)	b
Belgium	No Limit	No Limit	7	
Bulgaria	No Limit	No Limit	7	
Canada	No Limit	No Limit	XIV	
China, P.R.	183 days	No Limit	13	a
Cyprus	182 days	No Limit	17	
Czech Republic	183 days	No Limit	14	
Denmark	183 days	No Limit	14	
Egypt	89 days	No Limit	15	
Estonia	183 days	No Limit	14	
Finland	No Limit	No Limit	14	
France	No Limit	No Limit	14	
Georgia	183 days	No Limit	VI(2)	b
Germany	No Limit	No Limit	7	
Greece	183 days	\$10,000	X	
Hungary	183 days	No Limit	13	
Iceland	No Limit	No Limit	7	
India	89 days	No Limit	15	
Indonesia	119 days	No Limit	15	
Ireland	No Limit	No Limit	14	
Israel	182 days	No Limit	16	
Italy	183 days	No Limit	14	
Jamaica	89 days	\$5,000	14	
Japan	No Fixed US Base	No Limit	7	
Kazakhstan	183 days	No Limit	14	
Korea	182 days	\$3,000	18	
Kyrgyzstan	183 days	No Limit	VI(2)	b
Latvia	183 days	No Limit	14	
Lithuania	183 days	No Limit	14	
Luxembourg	182 days	No Limit	15	
Malta	183 days	No Limit	7	
Mexico	183 days	No Limit	14	
Moldova	183 days	No Limit	VI(2)	b
Morocco	182 days	\$5,000	14	
Netherlands	183 days	No Limit	15	
New Zealand	183 days	No Limit	14	
Norway	182 days	No Limit	13	

See Special Restrictions on page 2

Country	Maximum Presence in US	Annual Compensation Limit	Tax Treaty Article #	Special Restrictions (see below)
Philippines	89 days	\$10,000	15	
Poland	182 days	No Limit	15	
Portugal	182 days	No Limit	15	
Romania	182 days	No Limit	14	
Russia	183 days	No Limit	13	
Slovak Republic	183 days	No Limit	14	
Slovenia	No Limit	No Limit	14	
South Africa	183 days	No Limit	14	
Spain	No Limit	No Limit	15	
Sri Lanka	183 days	No Limit	15	
Sweden	No Limit	No Limit	14	
Switzerland	No Limit	No Limit	14	
Thailand	89 days	\$10,000	15	
Tajikistan	183 days	No Limit	VI(2)	b
Trinidad/Tobago	183 days	\$3,000	17	
Tunisia	183 days	\$7,500	14	
Turkey	183 days	No Limit	14	
Turkmenistan	183 days	No Limit	VI(2)	b
Ukraine	No Limit	No Limit	14	
United Kingdom	No Fixed US Base	No Limit	7	
Uzbekistan	183 days	No Limit	VI(2)	b
Venezuela	No Limit	No Limit	14	

Special Restrictions (Independent Personal Services)

- a. The treaty with the People's Republic of China does not include residents of Hong Kong or Taiwan.
- b. The Commonwealth of Independent States (CIS) still using the former USSR/US treaty are: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.
- c. The treaty has a \$5,000 annual limit including income from all U.S. sources. If exceeded, the entire amount is taxable for the year.

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