

**COUNTRIES WITH TAX TREATY PROVISIONS RELATING TO
FELLOWSHIP/SCHOLARSHIP GRANTS**

Effective 8/5/11

Country	Tax Treaty Limit	Tax Year Limit	Tax Treaty Article #	Special Restrictions (see below)
Armenia	\$10,000	5	VI(1)	d
Azerbaijan	\$10,000	5	VI(1)	d
Bangladesh	No Limit	No Limit	21(2)	c, In effect after 1/1/07
Belarus	\$10,000	5	VI(1)	d
China, P. R.	No Limit	No Limit	20(b)	b, c
Cyprus	No Limit	5	21(1)	
Czech Republic	No Limit	5	21(1)	
Egypt	No Limit	5	23(1)	
Estonia	No Limit	5	20(1)	
France	No Limit	5	21(1)	
Georgia	\$10,000	5	VI(1)	d
Germany	No Limit	No Limit	20(3)	c
Iceland	No Limit	5	19(1)	
Indonesia	No Limit	5	19(1)	
Israel	No Limit	5	24(1)	
Kazakhstan	No Limit	5	19	
Korea	No Limit	5	21(1)	
Kyrgyzstan	\$10,000	5	VI(1)	d
Latvia	No Limit	5	20(1)	
Lithuania	No Limit	5	20(1)	
Luxembourg	No Limit	No Limit	21(1)	c
Moldova	\$10,000	5	VI(1)	d
Morocco	No Limit	5	18	
Netherlands	No Limit	3	22(2)	
Norway	No Limit	5	16(1)	
Philippines	No Limit	5	22(1)	
Poland	No Limit	5	18(1)	
Portugal	No Limit	5	23(1)	
Romania	No Limit	5	20(1)	
Russia	No Limit	5	18	
Slovak Republic	No Limit	5	21(1)	
Slovenia	No Limit	5	20(1)	e
Spain	No Limit	5	22(1)	
Tajikistan	\$10,000	5	VI(1)	d
Thailand	No Limit	5	22(1)	
Trinidad and Tobago	No Limit	5	19(1)	
Tunisia	No Limit	5	20	
Turkmenistan	\$10,000	5	VI(1)	d
Ukraine	No Limit	5	20	
Uzbekistan	\$10,000	5	VI(1)	d
Venezuela	No Limit	5	21(1)	e

See Special Restrictions on next page

Special Restrictions (Fellowship/Scholarship)

- a. Tax Year Limit includes the year of entry into the U.S.
- b. The tax treaty with the People's Republic of China does not include residents of Hong Kong or Taiwan.
- c. Students may use an otherwise unlimited treaty for a maximum of 6 years at the University of Michigan.
- d. The Commonwealth of Independent States (CIS) still using the former USSR/US treaty are: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.
- e. Tax Year Limit may be extended for the additional time needed to complete degree requirements if student is continuing on as a graduate level student.

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This information is not a substitute for advice obtained from the Internal Revenue Service or a qualified tax professional. If you believe you have complicated tax issues please consult the Internal Revenue Service or a qualified tax professional.

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