

Countries	Independent personal services	Dependent personal services	Public entertainment	Studying and training	Teaching or research	Scholarship or fellowship grant
Australia	yes*	yes*	yes	yes*	no	no
Austria	yes*	yes*	yes	yes*	no	no
Bangladesh	yes*	yes*	yes	yes*	yes*	yes*
Barbados	yes*	yes*	yes	yes*	no	no
Belgium	yes*	yes*	yes	yes*	yes*	no
Bulgaria	yes*	yes*	yes	yes*	yes*	no
Canada	yes*	yes	yes*	yes*	no	no
China, People's Rep. of	yes*	yes*	yes*	yes	yes*	yes*
Commonwealth of Independent States	yes	yes	no	yes	yes*	yes
Cyprus	yes*	yes*	yes	yes*	no	yes*
Czech Republic	yes*	yes*	yes	yes*	yes*	yes*
Denmark	yes*	yes*	yes	yes*	no	no
Egypt	yes	yes*	yes	yes	yes*	yes*
Estonia	yes*	yes*	yes	yes*	no	yes
Finland	yes*	yes*	yes	yes*	no	no
France	yes*	yes*	yes	yes*	yes*	yes*
Germany	yes*	yes*	yes	yes*	yes*	yes*
Greece	yes	yes	no	yes	yes	no
Hungary	yes*	yes*	no	yes*	yes*	no
Iceland	yes*	yes*	yes*	yes	no	yes
India	yes*	yes*	yes	yes	yes*	no
Indonesia	yes*	yes*	yes*	yes	yes*	yes*

Ireland	yes*	yes*	yes	yes*	no	no
Israel	yes	yes*	yes	yes	yes*	yes
Italy	yes*	yes*	yes	yes	yes*	no
Jamaica	yes*	yes*	yes	yes*	yes*	no
Japan	yes*	yes*	yes	yes	yes*	no
Kazakhstan	yes*	yes*	no	yes*	no	yes*
Korea, South	yes*	yes*	no	yes*	yes*	yes*
Latvia	yes*	yes*	yes	yes*	no	yes*
Lithuania	yes*	yes*	yes	yes*	no	yes*
Luxembourg	yes*	yes*	yes	yes*	yes*	no
Malta	yes*	yes*	yes	yes	no	no
Mexico	yes*	yes*	yes	yes	no	no
Morocco	yes*	yes*	no	yes*	no	yes*
Netherlands	yes*	yes*	yes	yes*	yes*	yes*
New Zealand	yes*	yes*	yes	yes*	no	no
Norway	yes*	yes*	yes	yes	yes*	yes*
Pakistan	yes*	yes*	no	yes	yes	yes*
Philippines	yes*	yes*	yes	yes	yes*	yes*
Poland	yes	yes*	no	yes	yes*	yes*
Portugal	yes*	yes*	yes	yes*	yes*	yes*
Romania	yes	yes*	yes	yes	yes*	yes*
Russia	yes*	yes*	no	yes*	no	yes*
Slovak Republic	yes*	yes*	yes	yes*	yes*	yes*
Slovenia	yes*	yes*	yes	yes*	yes*	yes*
South Africa	yes*	yes*	yes	yes*	no	no
Spain	yes*	yes*	yes	yes*	no	yes*

Sri Lanka	yes*	yes*	yes	yes*	no	no
Sweden	yes*	yes*	yes	yes	no	no
Switzerland	yes*	yes*	yes	yes*	no	no
Thailand	yes*	yes*	yes	yes	yes*	yes
Trinidad and Tobago	yes*	yes*	no	yes	yes*	yes*
Tunisia	yes*	yes*	yes	yes*	no	yes*
Turkey	yes*	yes*	yes	yes*	yes	no
Ukraine	yes*	yes*	no	yes*	no	yes*
United Kingdom	yes*	yes*	yes	yes*	yes*	no
Venezuela	yes*	yes*	yes	yes*	yes*	yes*
<b>*Additional qualifications may apply. Please see IRS Publication 901 for a complete description of tax treaty information.</b>						
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