

## Tax Treaties – Scholarship Recipients

Country	ISRS Country Abbreviation	Income Code	Purpose	Max Presence in US	Max amount of compensation	Citation
China, People's Rep. Of	CN	16	Scholarships	No Limit	No limit	20(b)
Commonwealth of Independent States (CIS)**	See Below	16	Scholarships	5 Years	9,999 <sup>a</sup>	VI (1)
** The US - USSR income tax treaty applies to the CIS member states: Armenia (AM), Azerbaijan (AZ), Belarus (BL), Georgia (GE), Kyrgyzstan (KG), Moldova (MD), Tajikistan (TJ), Turkmenistan (TM) & Uzbekistan (UZ)						
Cyprus	CY	16	Scholarships	5 Years	No limit	21(1)
Czech Republic	CZ	16	Scholarships	5 Years	No limit	21(1)
Egypt	EG	16	Scholarships	5 Years	No limit	23(1)
Estonia	EE	16	Scholarships	5 Years	No limit	20(1)
France	FR	16	Scholarships	5 Years	No limit	21(1)
Germany	DE	16	Scholarships	No Limit	No limit	20(3)
Iceland	IS	16	Scholarships	5 Years	No limit	22(1)
Indonesia	ID	16	Scholarships	5 Years	No limit	19(1)
Israel	IL	16	Scholarships	5 Years	No limit	24(1)
Kazakhstan	KZ	16	Scholarships	5 Years	No limit	19
Korea, Rep of	KR	16	Scholarships	5 Years	No limit	21(1)
Latvia	LV	16	Scholarships	5 Years	No limit	20(1)
Lithuania	LT	16	Scholarships	5 Years	No limit	20(1)
Morocco	MA	16	Scholarships	5 Years	No limit	18
Netherlands	NL	16	Scholarships	3 Years	No limit	22(2)
Norway	NO	16	Scholarships	5 Years	No limit	16(1)
Pakistan	PK	16	Scholarships	No Limit	No limit	XIII(1)
Phillippines	PH	16	Scholarships	5 Years	No limit	22(1)
Poland	PL	16	Scholarships	5 Years	No limit	18(1)
Portugal	PT	16	Scholarships	5 Years	No limit	23(1)
Romania	RO	16	Scholarships	5 Years	No limit	20(1)
<del>Russia</del>	<del>RU</del>	<del>16</del>	<del>Scholarships</del>	<del>5 Years</del>	<del>No limit</del>	<del>18</del>
Slovak Republic	SK	16	Scholarships	5 Years	No limit	21(1)
Slovenia	SI	16	Scholarships	5 Years	No limit	20(1)
Spain	ES	16	Scholarships	5 Years	No limit	22(1)
Thailand	TH	16	Scholarships	5 Years	No limit	22(1)
Trinidad & Tobago	TT	16	Scholarships	5 Years	No limit	19(1)
Tunisia	TN	16	Scholarships	5 Years	No limit	20
Ukraine	UA	16	Scholarships	5 Years	No limit	20
Venezuela	VE	16	Scholarships	5 Years	No limit	21(1)