

## YEAR 2017 TAX TREATIES FOR SCHOLARSHIPS

**TREATY ELIGIBILITY WILL BE DETERMINED BY THE INTERNATIONAL TAX SPECIALIST**

Country	Article Number	Time Limit (from arrival date)	Maximum Amount
BANGLADESH	21(2)	Five Years	
CHINA, P.R.	20(b)	No Specific Limit	
COMMONWEALTH OF INDEPENDENT STATES (CIS)*	VI(1)(d)	Five Years	\$9,999
CYPRUS	21(1)	Five Years	
CZECH REPUBLIC	21(1)	Five Years	
EGYPT	23(1)	Five Years	
ESTONIA	20(1)	Five Years	
FRANCE	21(1)	Five Years	
GERMANY	20(3)	No Limit	
ICELAND	19(1)	Five Years	
INDONESIA	19(1)	Five Years	
ISRAEL	24(1)	Five Years	
KAZAKSTAN	19(1)	Five Years	
KOREA	21(1)	Five Years	
LATVIA	20(1)	Five Years	
LITHUANIA	20(1)	Five Years	
LUXEMBOURG	21(1)	No Limit	
MOROCCO	18(1)	Five Years	
NETHERLANDS	22(2)	<b>Three Years</b>	
NORWAY	16(1)	Five Years	
PHILIPPINES	22(1)	Five Years	
POLAND	18(1)	Five Years	
PORTUGAL	23(1)	Five Years	
ROMANIA	20(1)	Five Years	
RUSSIA	18(1)	Five Years	
SLOVAK REPUBLIC	21(1)	Five Years	
SLOVENIA	20(1)	Five Years	
SPAIN	22(1)	Five Years	
THAILAND	22(1)	Five Years	
TRINIDAD & TOBAGO	19(1)	Five Years	
TUNISIA	20	Five Years	
VENEZUELA	21(1)	Five Years	

\* Includes the countries of Armenia; Azerbajjan; Belarus; Georgia; Kyrgyzstan; Moldova; Tajikistan; Turkmenistan; and Uzbekistan

**Australia Treaty includes:** Ashmore & Carter Islands; Christmas Island (Indian Ocean); Cocos (Keeling) Islands; Coral Sea Islands Territory; Norfolk Island

**French Treaty includes:** French Guiana; Guadeloupe, Martinique, Reunion

Additional information regarding tax treaties can be found in Publication 901 on the IRS web site: [www.irs.gov](http://www.irs.gov)