

**COUNTRIES WHICH HAVE SIGNED TAX TREATIES WITH THE U.S.**  
**As of February 2017**

Australia	Hungary	Poland
Austria	Iceland	Portugal
Bangladesh	India	Romania
Barbados	Indonesia	Russia
Belgium	Ireland	Slovak Republic
Bulgaria	Israel	Slovenia
Canada	Italy	South Africa
China (PRC)	Jamaica	South Korea
Commonwealth of Independent States (former USSR residents)*	Japan	Spain
Cyprus	Kazakhstan	Sri Lanka
Czech Republic	Latvia	Sweden
Denmark	Lithuania	Switzerland
Egypt	Luxembourg	Thailand
Estonia	Malta	Trinidad & Tobago
Finland	Mexico	Tunisia
France	Morocco	Turkey
Germany	Netherlands	Ukraine
Greece	New Zealand	United Kingdom
	Norway	Venezuela
	Pakistan	
	Philippines	

**IMPORTANT:** Tax treaty benefits are determined by the country of tax residency. This may be different from the country of citizenship or permanent residence. In order to claim the treaty benefits from a certain country, you must have been living in that country for one year immediately before coming to the U.S. on the student or scholar visa. If you changed immigration status after you arrived in the U.S. you probably cannot claim any treaty benefits.

For detailed information about a tax treaty, see IRS Publication 901. For the actual text of certain sections of the treaty, see [www.windstar.com](http://www.windstar.com) or [www.irs.gov/businesses/international](http://www.irs.gov/businesses/international)