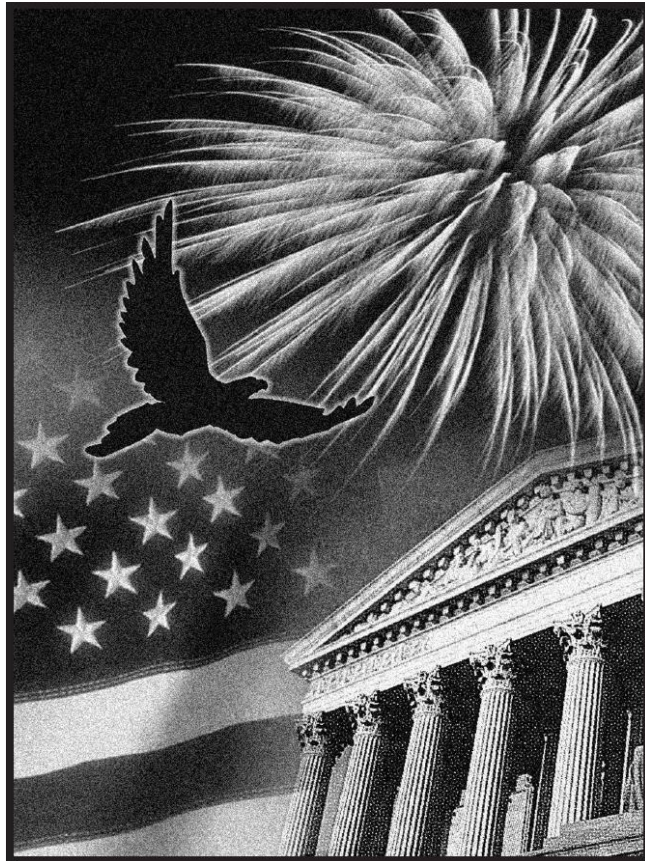


# Publication 901

## U.S. Tax Treaties

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## **Sri Lanka**

A student, apprentice, or business trainee, who is a resident of Sri Lanka immediately before visiting the United States and is in the United States for the purpose of fulltime education or training, is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

An individual who is a resident of Sri Lanka on the date of arrival in the United States and who is temporarily in the United States as an employee of, or under contract with, a resident of Sri Lanka, or as a participant in a program sponsored by the United States or by any international organization, is exempt from U.S. income tax for a period not exceeding 1 year on up to \$6,000 received for personal services if the individual is in the United States primarily to: .

- Acquire technical, professional, or business experience from a person other than that resident of Sri Lanka or other than a person related to that resident, or .
- Study at a university or other recognized educational institution.

## **Sweden**

A student, apprentice, or business trainee who is a resident of Sweden immediately before visiting the United States and is in the United States for the purpose of fulltime education or training is exempt from U.S. tax on amounts received from sources outside the United States for the individual's maintenance, education, and training.

## **Switzerland**

A student, apprentice, or business trainee who is a resident of Switzerland immediately before visiting the United States and is in the

United States for the purpose of fulltime education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

## **Thailand**

An individual who is a resident of Thailand at the beginning of his or her visit to the United States and who is temporarily present in the United States is exempt from U.S. income tax on certain amounts for a period of up to 5 years. To be entitled to the exemption, the individual must be in the United States for the primary purpose of:

- Studying at a university or other recognized educational institution in the United States,
- Obtaining training required to qualify him or her to practice a profession or professional specialty, or

- Studying or doing research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization.

If the individual meets any of these requirements, the following amounts are exempt from U.S. tax.

- Gifts from abroad for the purpose of maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$3,000 for the tax year.

An individual who is a resident of Thailand at the beginning of the visit to the United States and who is temporarily present in the United States as an employee of, or under contract with, a resident of Thailand is exempt from U.S. income tax for a period of 12 consecutive

months on up to \$7,500 received from personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than the Thai resident, or
- Study at a university or other recognized educational institution in the United States.

An individual who is a resident of Thailand at the time he or she becomes temporarily present in the United States and who is temporarily present in the United States for a period not longer than 1 year as a participant in a program sponsored by the U.S.

government for the primary purpose of training, research, or study is exempt from U.S. income tax on up to \$10,000 of income from personal services for that training, research, or study.

# **Trinidad and Tobago**

An individual who is a resident of Trinidad and Tobago on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other accredited educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$2,000 each tax year, or, if the individual is obtaining training required to qualify to practice a profession or a



professional specialty, a maximum of \$5,000 for any tax year.

An individual is entitled to the benefit of this exemption for a maximum period of 5 tax years.

An individual who is a resident of Trinidad and Tobago on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident or corporation of Trinidad and Tobago is exempt from U.S. income tax for 1 tax year on up to \$5,000 received for personal services if the individual is in the United States primarily to:

- Study at an educational institution, or
- Acquire technical, professional, or business experience from a person other than that resident or corporation of Trinidad and Tobago.

Also exempt is a resident of Trinidad and Tobago who is present in the United States

for not longer than 1 year as a participant in a program sponsored by the U.S. Government primarily to train, research, or study. The individual is exempt from tax on income from personal services performed in the United States and received for the training, research, or study for up to a maximum of \$10,000.

## **Tunisia**

An individual who is a resident of Tunisia immediately before visiting the United States and who is in the United States for fulltime study or training is exempt from U.S. income tax on the following amounts.

- Payments from abroad for fulltime study or training.
- A grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization to study or engage in research.

- Income from personal services performed in the United States of up to \$4,000 in any tax year.

The individual is entitled to this exemption for a maximum of 5 years.

## **Turkey**

A student, apprentice, or business trainee who is a resident of Turkey immediately before visiting the United States and is in the United States for the purpose of fulltime education or training is exempt from U.S. income tax on amounts received from sources outside the United States for the individual's maintenance, education, or training.

## **Ukraine**

An individual who is a resident of Ukraine at the beginning of his or her visit to the United States is exempt from U.S. tax on payments from abroad for maintenance, education, study, research, or training and on any grant,

allowance, or other similar payments. To be entitled to the exemption, the individual must be temporarily present in the United States primarily to:

- Study at a university or other accredited educational institution,
- Obtain training required to qualify him or her to practice a profession or professional specialty, or
- Study or do research as a recipient of a grant, allowance, or other similar payments from a governmental, religious, charitable, scientific, literary, or educational organization.

The individual is entitled to this exemption only for a period of time necessary to complete the study, training, or research, but the exemption for training or research may not extend for a period exceeding 5 years.

These exemptions do not apply to income from research if it is undertaken primarily for

the private benefit of a specific person or persons.

## **United Kingdom**

A student or business apprentice who is a resident of the United Kingdom immediately before visiting the United States and is in the United States for the purpose of fulltime education at a recognized educational institution or fulltime training is exempt from U.S. income tax on amounts received from abroad for the individual's maintenance, education, or training.

Apprentices and business trainees are entitled to the benefit of this exemption for a maximum period of 1 year.

## **Venezuela**

An individual who is a resident of Venezuela on the date of arrival in the United States and who is temporarily in the United States primarily to study at a university or other

recognized educational institution in the United States, obtain professional training, or study or do research as a recipient of a grant, allowance, or award from a governmental, religious, charitable, scientific, literary, or educational organization is exempt from U.S. income tax on the following amounts. .

- Payments from abroad, other than compensation for personal services, for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Income from personal services performed in the United States of up to \$5,000 for each tax year.

An individual is generally entitled to the benefit of this exemption for a maximum of 5 years from the date of arrival in the United States. This exemption will also apply to any additional period of time that a fulltime student needs to complete the educational

requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Venezuela on the date of arrival in the United States and who is in the United States as an employee of, or under contract with, a resident of Venezuela is exempt from U.S. income tax for a period of 12 months on up to \$8,000 received for personal services if the individual is in the United States primarily to:

- Acquire technical, professional, or business experience from a person other than that resident of Venezuela, or
- Study at an educational institution.

These provisions do not apply to income from research carried on mainly for the private benefit of any person rather than in the public interest.

# **Wages and Pensions Paid by a Foreign Government**

Wages, salaries, pensions, and annuities paid by the governments of the following countries to their residents who are present in the United States as nonresident aliens generally are exempt from U.S. income tax. The conditions under which the income is exempt are stated for each of the countries listed.

**Exemption under U.S. tax law.** Employees of foreign countries who do not qualify under a tax treaty provision and employees of international organizations should see if they can qualify for exemption under U.S. tax law.

If you work for a foreign government in the United States, your foreign government salary is exempt from U.S. tax if you perform services similar to those performed by U.S. government employees in that foreign country and that foreign government grants an equivalent exemption. If you work for an



international organization in the United States, your salary from that source is exempt from U.S. tax. See chapter 10 of Publication 519 for more information.

## **Australia**

Salaries, wages, and similar income, including pensions, paid by Australia, its political subdivisions, agencies, or authorities to its citizens (other than U.S. citizens) for performing governmental functions as an employee of any of the above entities are exempt from U.S. income tax.

## **Austria**

Wages, salaries, similar income, and pensions and annuities paid from public funds of Austria, its political subdivisions, or its local authorities, to citizens of Austria for performing governmental functions as an employee are exempt from U.S. tax.

However, this exemption does not apply to payments for services performed in connection with a trade or business carried on by Austria or its political subdivisions or local authorities.

## **Bangladesh**

Income, other than a pension, paid by Bangladesh, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Bangladesh, its political subdivisions, or local authorities for services performed for

Bangladesh, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

This exemption does not apply to income or pensions for services performed in connection with a business carried on by Bangladesh, its political subdivisions, or local authorities.

## **Barbados**

Income, including a pension, paid from the public funds of Barbados, or its political subdivisions or local authorities, to a citizen of Barbados for performing governmental functions is exempt from U.S. income tax.

However, this exemption does not apply to payments for services in connection with a business carried on by Barbados or its political subdivisions or local authorities.

## **Belgium**

Wages, salaries, and similar income, other than a pension, paid by Belgium, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds created by, Belgium, its political subdivisions, or local authorities for services performed for Belgium, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax unless the

recipient is both a resident and national of the United States.

However, these exemptions do not apply to payments for services performed in connection with a business carried on by Belgium, its political subdivisions, or local authorities.

## **Bulgaria**

Wages, salaries, and similar income, other than a pension, paid by Bulgaria, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds created by, Bulgaria, its political subdivisions, or local authorities for services performed for Bulgaria, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and national of the United States.

However, these exemptions do not apply to payments for services performed in connection with a business carried on by Bulgaria, its political subdivisions, or local authorities.

## **Canada**

Wages, salaries, and similar income (other than pensions) paid by Canada or by a Canadian political subdivision or local authority to a citizen of Canada for performing governmental functions are exempt from U.S. income tax. This exemption

does not apply, however, to payments for services performed in connection with a trade or business carried on by Canada or its political subdivisions or local authorities.

Also see Publication 597, Information on the United States–Canada Income Tax Treaty.

## **China, People's Republic of**

Income, other than a pension, paid by the People's Republic of China or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by the People's Republic of China for services performed for China are exempt from U.S. income tax unless the recipient is both a citizen and a resident of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by the People's Republic of China or its subdivisions or local authorities.

## **Commonwealth of Independent States (C.I.S.)**

Wages, salaries, and similar income paid by the C.I.S. or a member of the C.I.S. to its citizens for personal services performed as an employee of a governmental agency or institution of the C.I.S. or a member of the C.I.S. (excluding local government employees) in the discharge of governmental functions are exempt from U.S. income tax. For this purpose, persons engaged in



commercial activities are not considered engaged in the discharge of governmental functions.

## **Cyprus**

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Cyprus to a citizen of Cyprus for labor or personal services performed as an employee of Cyprus in the discharge of governmental functions are exempt from U.S. income tax.

## **Czech Republic**

Income, including a pension, paid from the public funds of the Czech Republic, its political subdivisions, or local authorities to a Czech citizen for services performed in the discharge of governmental functions is exempt from U.S. income tax. This exemption does not apply to income paid for services performed in connection with a business carried on by

the Czech Republic, its political subdivisions, or local authorities.

## **Denmark**

Income, other than a pension, paid from public funds of Denmark, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Denmark, its political subdivisions, or local authorities for services performed for Denmark are exempt from U.S. income tax

unless the recipient is a resident and a national of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Denmark, its political subdivisions, or local authorities.

## **Egypt**

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of the Arab Republic of Egypt to a citizen of Egypt (or to a citizen of another country who comes to the United States specifically to work for the Government of Egypt) for labor or personal services performed as an employee of the national Government of Egypt, or any of its agencies, in the discharge of governmental functions are exempt from U.S. income tax.

This exemption does not apply to U.S. citizens or to alien residents of the United States. The

exemption also does not apply to payments for services performed in connection with a trade or business carried on by Egypt or any of its agencies.

## **Estonia**

Income, other than a pension, paid by or from public funds of Estonia, its political subdivisions, or local authorities to an individual for services performed as an employee for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by or from the public funds of Estonia, its political subdivisions, or local

authorities for services performed for Estonia are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

## **Finland**

Income, other than a pension, paid by Finland, its political subdivisions, statutory bodies, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Finland for services performed for Finland are exempt from U.S.

income tax unless the recipient is a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Finland or its political subdivisions, statutory bodies, or local authorities.

## **France**

Income, other than a pension, paid by the French Government or a local authority thereof to an individual in the United States for services performed for France (or for a local authority of France) in the discharge of governmental functions is exempt from U.S. tax. This exemption does not apply to a person who is both a resident and citizen of the United States or a green card holder.

This exemption does not apply to any income paid because of services (or past services) performed in connection with a business

carried on by the French Government (or a local authority thereof).

## **Germany**

Wages, salaries, and similar income, other than a pension, paid by Germany, its political subdivisions, local authorities, or instrumentalities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds created by, Germany, its political subdivisions, local authorities, or instrumentalities for services performed for the paying governmental body are exempt from U.S. income tax unless the

recipient is both a resident and a national of the United States.

This exemption does not apply to income or pensions for services performed in connection with a business carried on by Germany, its political subdivisions, local authorities, or instrumentalities.

## **Greece**

Wages, salaries, and similar income and pensions paid by Greece or its subdivisions to individuals living in the United States for services rendered to Greece or its subdivisions are exempt from U.S. income tax. This exemption does not apply to citizens of the United States or alien residents of the United States.

## **Hungary**

Income (other than a pension) paid by the Republic of Hungary or its political subdivisions for labor or personal services



performed for the paying governmental body is exempt from U.S. tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a resident of the United States only to perform the services.

Pensions paid by Hungary for services performed for Hungary are exempt from U.S. income tax unless the recipient is both a citizen and a resident of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Hungary or its subdivisions.

## **Iceland**

Wages, salaries, and similar income, other than a pension, paid by Iceland, its political

subdivisions, or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds created by, Iceland, its political subdivisions, or local authorities for services performed for Iceland, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body are exempt from U.S. income tax unless the recipient is both a resident and national of the United States.

However, these exemptions do not apply to payments for services performed in connection with a business carried on by

Iceland, its political subdivisions, or local authorities.

## **India**

Income, other than a pension, paid by India, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by India for services performed for India are exempt from U.S. tax unless the individual is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection

with a business carried on by India, its subdivisions, or local authorities.

## **Indonesia**

Income, other than a pension, paid by Indonesia, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Indonesia for services performed for Indonesia are exempt from U.S. tax.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by

Indonesia, its subdivisions, or local authorities.

## **Ireland**

Income, other than a pension, paid by Ireland or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Ireland for services performed for Ireland are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection

with a business carried on by Ireland or its subdivisions or local authorities.

## **Israel**

Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds by the national government of Israel or its agencies, for services performed in the discharge of governmental functions, are exempt from U.S. income tax. This exemption does not apply to citizens of the United States or alien residents of the United States.

## **Italy**

Income, other than a pension, paid by Italy or by an Italian political or administrative subdivision or local authority to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in

the United States by a resident of the United States who either:

- Is a U.S. national and not a national of Italy, or
- Did not become a U.S. resident only to perform the services.

The spouse and dependent children of an individual, however, are not subject to the second restriction if that individual is receiving exempt income for governmental services performed for Italy and that individual does not come under either of the restrictions.

Pensions paid by Italy for services performed for Italy are exempt from U.S. income tax unless the recipient is both a citizen and a resident of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Italy or its subdivisions or local authorities.

## **Jamaica**

Income, other than a pension, paid by the Government of Jamaica or its political subdivisions or local authorities for personal services performed for the paying governmental body is exempt from U.S. income tax.

This exemption does not apply to payments for services performed in the United States by an individual who is a citizen and resident of the United States.

Pensions paid by Jamaica for services performed for Jamaica generally are exempt from U.S. income tax. However, if the recipient of the pension is a citizen and resident of the United States and was a U.S. citizen at the time the services were performed, the pension is taxable in the United States.

These exemptions do not apply to income or pensions for services performed in connection



with a trade or business carried on by Jamaica or its subdivisions or local authorities.

## **Japan**

Income, other than a pension, paid by Japan, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or out of funds to which contributions are made by, Japan, its political subdivisions, or local authorities for services performed for Japan are exempt from U.S.

income tax unless the recipient is a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Japan, its political subdivisions, or local authorities.

## **Kazakhstan**

Income, other than a pension, paid by Kazakhstan, or its subdivisions or local authorities to an individual for government services is exempt from U.S. tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident solely for the purpose of performing the services.

These exemptions do not apply to income for services performed in connection with a business.

Pensions paid by Kazakhstan, or its subdivisions or local authorities for services performed for Kazakhstan is exempt from U.S. tax unless the individual is both a resident and citizen of the United States.

## **Korea, South**

Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds of South Korea to a citizen of Korea (other than a U.S. citizen or an individual admitted to the United States for permanent residence) for services performed as an employee of Korea discharging government functions are exempt from U.S. income tax.

# Latvia

Income, other than a pension, paid by or from public funds of Latvia, its political subdivisions, or local authorities to an individual for services performed as an employee for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by or from the public funds of Latvia, its political subdivisions, or local authorities for services performed for Latvia are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

# **Lithuania**

Income, other than a pension, paid by or from public funds of Lithuania, its political subdivisions, or local authorities to an individual for services performed as an employee for the paying governmental body in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by or from the public funds of Lithuania, its political subdivisions, or local authorities for services performed for Lithuania are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

# **Luxembourg**

Income, other than a pension, paid by Luxembourg, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Luxembourg, its political subdivisions, or local authorities for services performed for Luxembourg are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by

Luxembourg, its political subdivisions, or local authorities.

## **Malta**

Income, other than a pension, paid by Malta, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. national, or
- Did not become a resident of the United States solely for purposes of performing the services.

Pensions paid by Malta, its political subdivisions, or local authorities for services performed for the paying governmental body are exempt from U.S. income tax unless the

individual is both a resident and national of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Malta, its political subdivisions, or local authorities.

- Mexico

Income, other than a pension, paid by Mexico, its political subdivisions, or local : authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. national, or
- Did not become a resident of the United States solely for purposes of performing the services.



Pensions paid by Mexico, its political subdivisions, or local authorities for services performed for the paying governmental body are exempt from U.S. income tax unless the individual is both a resident and national of the United States.

These exemptions do not apply to income or pensions connected with commercial or industrial activities carried on by Mexico, its political subdivisions, or local authorities.

## **Morocco**

Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds of the Kingdom of Morocco to a citizen of Morocco (other than a U.S. citizen or an individual admitted to the United States for permanent residence) for labor or personal services performed for Morocco or for any of its political subdivisions or local authorities in the discharge of governmental functions are exempt from U.S. income tax.

# Netherlands

Income, other than a pension, paid by the Netherlands, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are rendered in the United States and the individual is a U.S. resident who either:

- Is a U.S. national, or
- Did not become a U.S. resident solely for the purpose of performing the services.

Pensions paid by the Netherlands for services performed for the Netherlands are exempt from U.S. income tax unless the individual is both a resident and national of the United States.

These exemptions do not apply to income or pensions for services performed in connection

with a business carried on by the Netherlands, its political subdivisions, or local authorities.

## **New Zealand**

Income (other than pensions) paid by the Government of New Zealand, its political subdivisions, or local authorities for services performed in the discharge of governmental functions is exempt from U.S. income tax. However, the income is not exempt if the services are performed in the United States by a U.S. citizen resident in the United States or by a resident of the United States who did not become a resident only to perform the services.

Pensions paid by New Zealand in consideration for past governmental services are exempt from U.S. income tax unless paid to U.S. citizens resident in the United States.

These exemptions do not apply to payments for services performed in connection with a

business carried on by New Zealand, its political subdivisions, or local authorities.

## **Norway**

Wages, salaries, and similar income, including pensions and similar benefits paid by or from public funds of Norway or its political subdivisions or local authorities to a citizen of Norway for labor or personal services performed for Norway or any of its political subdivisions or local authorities in the discharge of governmental functions are exempt from U.S. income tax.

## **Pakistan**

Income, including pensions and annuities, paid to certain individuals by or on behalf of the Government of Pakistan or the Government of a Province in Pakistan or one of its local authorities for services performed in the discharge of functions of that Government or local authority is exempt from U.S. income tax. To be exempt from tax,

these payments must be made to citizens of Pakistan who do not have immigrant status in the United States. This exemption does not apply to payments for services performed in connection with any trade or business carried on for profit.

## **Philippines**

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of the Republic of the Philippines to a citizen of the Philippines (or to a citizen of another country other than the United States who comes to the United States specifically to work for the Government of the Philippines) for labor or personal services performed as an employee of the national Government of the Philippines or any of its agencies in the discharge of governmental functions are exempt from U.S. income tax.

## **Poland**

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Poland to a citizen of Poland (other than a U.S. citizen or one admitted to the United States for permanent residence) for labor or personal services performed as an employee of the national Government of Poland in the discharge of governmental functions are exempt from U.S. income tax.

## **Portugal**

Income, other than a pension, paid by Portugal, its political or administrative subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a U.S. resident who either:

- Is a U.S. national, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Portugal for services performed for Portugal are exempt from U.S. income tax unless the recipient is a resident and national of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Portugal or its political or administrative subdivisions, or local authorities.

## **Romania**

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds of Romania to a citizen of Romania (other than a U.S. citizen or one admitted to the United States for permanent residence) for labor or personal services performed as an employee of the national

Government of Romania in the discharge of governmental functions are exempt from U.S. income tax.

## **Russia**

Income, other than a pension, paid by Russia, its republics, or local authorities to an individual for government services is exempt from U.S. tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident solely for the purpose of performing the services.

Pensions paid by Russia, its republics, or local authorities for services performed for Russia are exempt from U.S. tax unless the individual is both a resident and citizen of the United States.



These exemptions do not apply to income or pensions for services performed in connection with a business.

## **Slovak Republic**

Income, including a pension, paid from the public funds of the Slovak Republic, its political subdivisions, or local authorities to a Slovak citizen for services performed in the discharge of governmental functions is exempt from U.S. income tax. This exemption does not apply to income paid for services performed in connection with a business carried on by the Slovak Republic, its political subdivisions, or local authorities.

## **Slovenia**

Income, other than a pension, paid from public funds of Slovenia, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body in the discharge of governmental functions is exempt from U.S.

income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid from the public funds of Slovenia, its political subdivisions, or local authorities for services performed for Slovenia in the discharge of governmental functions are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

## **South Africa**

Income, other than a pension, paid by South Africa or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However,

the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by South Africa for services performed for South Africa are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by South Africa or its subdivisions or local authorities.

## **Spain**

Income, other than a pension, paid by Spain, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption

does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Spain, its political subdivisions, or local authorities for services performed for Spain are exempt from U.S. tax unless the individual is both a citizen and resident of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Spain, its subdivisions, or local authorities.

## **Sri Lanka**

Income, including a pension, paid from the public funds of Sri Lanka, its political subdivisions, or local authorities to a citizen or national of Sri Lanka for services

performed for Sri Lanka in the discharge of functions of a governmental nature is exempt from U.S. income tax. This exemption does not apply to income paid for services performed in connection with a business carried on by Sri Lanka, its political subdivisions, or local authorities.

## **Sweden**

Income, other than a pension, paid by Sweden, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a U.S. resident who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident solely for the purpose of performing the services.

Pensions paid by Sweden, its political subdivisions, or local authorities for services performed for Sweden are exempt from U.S. tax unless the individual is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Sweden, its political subdivisions, or local authorities.

## **Switzerland**

Income, other than a pension, paid by Switzerland or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from

U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or

- Did not become a U.S. resident only to perform the services.

Pensions paid by Switzerland for services performed for Switzerland are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Switzerland or its subdivisions or local authorities.

## **Thailand**

Income, other than a pension, paid by Thailand or its political subdivisions or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or

- Did not become a U.S. resident only to perform the services.

Pensions paid by Thailand for services performed for Thailand are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Thailand or its subdivisions or local authorities.

## **Trinidad and Tobago**

Wages, salaries, and similar income and pensions, annuities, and similar benefits paid by or from the public funds of the Government of Trinidad and Tobago to a national of that country for services performed for Trinidad and Tobago in the discharge of governmental functions are exempt from U.S. tax.



## **Tunisia**

Income, other than a pension, paid by Tunisia, its political subdivisions, or local authorities to a Tunisian citizen for personal services performed in the discharge of governmental functions is exempt from U.S. income tax.

Pensions paid by Tunisia, its political subdivisions, or local authorities for services performed for Tunisia are exempt from U.S. income tax unless the recipient is a U.S. citizen.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Tunisia, its political subdivisions, or local authorities.

## **Turkey**

Income, other than a pension, paid by Turkey or its political subdivisions or local authorities to an individual for services performed for the

paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Turkey for services performed for Turkey are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by Turkey or its subdivisions or local authorities.

## **Ukraine**

Income, other than a pension, paid from public funds of Ukraine, its political subdivisions, or local authorities to an

individual for services performed in the discharge of governmental functions is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or by funds created by, Ukraine, its political subdivisions, or local authorities for services performed for Ukraine are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Ukraine, its political subdivisions, or local authorities.

## **United Kingdom**

Income, other than a pension, paid from the public funds of the United Kingdom, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply if the services are performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by, or funds created by, the United Kingdom, its political subdivisions, or local authorities for services performed for the United Kingdom are exempt from U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to income or pensions for services performed in connection with a business carried on by the United Kingdom, its political subdivisions, or local authorities.

## **Venezuela**

Income, other than a pension, paid by Venezuela, its political subdivisions, or local authorities to an individual for services performed for the paying governmental body is exempt from U.S. income tax. However, the exemption does not apply to payments for services performed in the United States by a resident of the United States who either:

- Is a U.S. citizen, or
- Did not become a U.S. resident only to perform the services.

Pensions paid by Venezuela, its political subdivisions, or local authorities for services performed for Venezuela are exempt from

U.S. income tax unless the recipient is both a resident and citizen of the United States.

These exemptions do not apply to payments or pensions for services performed in connection with a business carried on by Venezuela, its political subdivisions, or local authorities.

## **How To Get Tax Help**

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

## **Taxpayer Assistance Inside the United States**

**Preparing and filing your tax return.** Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter “Free File” in the search box to see whether you can use brand name software to prepare and *e-file* your federal tax return for free.
- Enter “VITA” in the search box, download the free IRS2Go app, or call 18009069887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation. .
- Enter “TCE” in the search box, download the free IRS2Go app, or call 18882277669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, the elderly, and limited English-

speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement related issues unique to seniors.



**Getting answers to your tax law questions.** On IRS.gov get answers to your tax questions anytime, anywhere.

- Go to [www.irs.gov/Help- &-Resources](http://www.irs.gov/Help-&-Resources) for a variety of tools that will help you with your taxes.
- Enter “ITA” in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can



print the entire interview and the final response.

- Enter “Pub 17” in the search box on IRS.gov to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax saving opportunities, 2015 tax changes, and thousands of interactive links to help you find answers to your questions.
- Additionally, you may be able to access tax law information in your electronic filing software.

**Tax forms and publications.** You can download or print all of the forms and publications you may need on [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Otherwise, you can go to [www.irs.gov/orderforms](http://www.irs.gov/orderforms) to place an order and have forms mailed to you. You should receive your order within 10 business days.

**Direct deposit.** The fastest way to receive a tax refund is by combining direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The majority of refunds are received within 21 days or less.

**Getting a transcript or copy of a return.**

- Go to IRS.gov and click on “Get Transcript of Your Tax Records” under “Tools.”
- Call the transcript tollfree line at 1800-9089946.
- Mail Form 4506T or Form 4506TEZ (both available on IRS.gov).

**Using online tools to help prepare your return.** Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The [Earned Income Tax Credit Assistant](#) determines if you are eligible for the EIC.
- The [Online EIN Application](#) helps you get an employer identification number.
- The [IRS Withholding Calculator](#) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [Electronic Filing PIN Request](#) helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available. .
- The [First Time Homebuyer Credit Account Look-up](#) tool provides information on your repayments and account balance.

For help with the alternative minimum tax, go to [IRS.gov/AMT](https://www.irs.gov/AMT).

## **Understanding identity theft issues.**

- Go to [www.irs.gov/uac/Identity-Protection](http://www.irs.gov/uac/Identity-Protection) for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [www.irs.gov/identitytheft](http://www.irs.gov/identitytheft) to learn what steps you should take.

## **Checking on the status of a refund.**

- Go to [www.irs.gov/refunds](http://www.irs.gov/refunds).
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-8008291954.

**Making a tax payment.** The IRS uses the latest encryption technology so electronic payments are safe and secure. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is quick,

easy, and faster than mailing in a check or money order. Go to [www.irs.gov/payments](http://www.irs.gov/payments) to make a payment using any of the following options.

- [IRS Direct Pay](#) (for individual taxpayers who have a checking or savings account).
- **Debit or credit card** (approved payment processors online or by phone).
- **Electronic Funds Withdrawal** (available during *e-file*).
- **Electronic Federal Tax Payment System** (best option for businesses; enrollment required).
- **Check or money order.**
- IRS2Go provides access to mobile-friendly payment options like IRS Direct Pay, offering you a free, secure way to pay directly from your bank

account. You can also make debit or credit card payments through an approved payment processor. Simply download IRS2Go from Google Play, the Apple App Store, or the Amazon Appstore, and make your payments anytime, anywhere.

**What if I can't pay now?** Click on the "Pay Your Tax Bill" icon on IRS.gov for more information about these additional options. .

- Apply for an [online payment agreement](#) to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the [Offer in](#)

[Compromise Pre-Qualifier](#) to confirm your eligibility.

**Checking the status of an amended return.** Go to IRS.gov and click on the Tools tab and then [Where's My Amended Return?](#)

**Understanding an IRS notice or letter.** Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.

**Visiting the IRS.** Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

**Watching IRS videos.** The IRS Video portal [www.irsvideos.gov](http://www.irsvideos.gov) contains video and audio presentations for individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of

panel discussions and Webinars, and audio archives of tax practitioner phone forums.

## **Getting tax information in other languages.**

For taxpayers whose native language is not English, we have the following resources available.

1. Taxpayers can find information on IRS.gov in the following languages. a.
  - a. [Spanish.](#)
  - b. [Chinese.](#)
  - c. [Vietnamese.](#)
  - d. [Korean.](#)
  - e. [Russian.](#)
2. The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.



# **The Taxpayer Advocate Service Is Here To Help You**

## **What is the Taxpayer Advocate Service?**

The Taxpayer Advocate Service (TAS) is an ***independent*** organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

## **What Can the Taxpayer Advocate Service Do For You?**

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business,
- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

## **How Can You Reach Us?**

We have offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov). You can also call us at 18777774778.

## **How Can You Learn About Your Taxpayer Rights?**

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when

dealing with the IRS. Our Tax Toolkit at [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) can help you understand [what these rights mean to you](#) and how they apply. These are ***your*** rights. Know them. Use them.

## **How Else Does the Taxpayer Advocate Service Help Taxpayers?**

TAS works to resolve largescale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [www.irs.gov/sams](http://www.irs.gov/sams).

## **Low Income Taxpayer Clinics**

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit

[www.irs.gov/litc](http://www.irs.gov/litc) or see IRS Publication 4134, [\*Low Income Taxpayer Clinic List\*](#).

## **Taxpayer Assistance Outside the United States**



If you are outside the United States, you can call 2679411000 (English-speaking only). This number is not toll free



If you wish to write instead of calling, please address your letter to:

Internal Revenue Service  
International Accounts  
Philadelphia, PA 192550725  
U.S.A.

Additional contact information for taxpayers who live outside the U.S. is available at

[www.irs.gov/uac/Contact-My-Local-OfficeInternationally.](http://www.irs.gov/uac/Contact-My-Local-OfficeInternationally)

**Taxpayer Advocate International.** You can call the Taxpayer Advocate tollfree at 1877-7774778. For more information on the Taxpayer Advocate Service and contacts if you are outside of the United States go to [www.irs.gov/Advocate/Local-TaxpayerAdvocate/Contact-Your-Local-TaxpayerAdvocate](http://www.irs.gov/Advocate/Local-TaxpayerAdvocate/Contact-Your-Local-TaxpayerAdvocate).

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