

IRM PROCEDURAL UPDATE

DATE: 01/24/2014

NUMBER: WI-03-0114-0183

SUBJECT: International Notices regarding the Revised Pension and Annuities Table

AFFECTED IRM(S)/SUBSECTION(S): 3.38.147.22.3

CHANGE(S):

IRM 3.38.147.22.3(4) - Revised Pension and Annuities table to have what is in Pub 901 and Code & Edit IRM.

4. SBAs/SBPs paid to nonresident aliens of the following countries are not subject to U.S. tax under current treaties, provided they meet any requirements listed below or if the country is marked with an asterisk (*), they are a national of the country in which they reside:

Australia	Lithuania*
Austria	Luxembourg*
Bangladesh*	Malta*
Barbados	Mexico*
Belgium*	Morocco*
Bulgaria*	Netherlands*
China*	New Zealand (must also be a citizen of New Zealand)
Cyprus*	Norway
Czech Republic (decendent must have been a resident of Czech Republic)	Pakistan
Denmark*	Portugal*
Egypt	Romania
Estonia*	Russia (must also be a citizen of Russia)
Finland*	Slovak Republic (decendent must have been a resident of Slovak Republic)
Germany*	Slovenia*
Hungary*	South Africa*
Iceland*	Spain*
India*	Sri Lanka
Ireland*	Sweden (must also be a citizen)

	of Sweden)
Israel	Switzerland*
Italy*	Thailand*
Jamaica* (decedent must have been a national of Jamaica that the time the services were rendered)	Tunisia
Japan*	Turkey*
Kazakhstan (must also be a citizen of Kazakhstan)	United Kingdom*
Korea	Venezuela*
Latvia*	

5. SBAs/SBPs paid to residents and citizens of the following countries are taxable in the U.S. at the following tax rates under current tax treaties (or in the absence of a treaty):

Canada	15%
Indonesia	15%
All other countries (no tax treaty)	30%