

3415 GD.03**U.S. Income Tax Treaties Currently in Force**

Revision 9/7/05

Each income tax treaty is unique and may not contain the same provisions for exemption as another treaty. The existence of an income tax treaty does not mean that an individual will automatically be exempt from federal income tax withholding; the individual must meet all of the qualifications as set forth in the treaty and must complete and submit all required tax treaty exemption forms to the University Tax Department. The U.S. currently maintains income tax treaties with the following countries:

If you would like to review a specific tax treaty agreement, please refer to the website [Windstar Technologies](#).

Income Tax Treaties Currently In Force		
Australia	Indonesia	Poland
Austria	Ireland	Portugal
Barbados	Israel	Romania
Belgium	Italy	Russian Federation
Canada	Jamaica	Slovakia
China, People's Republic of	Japan	Slovenia
Cyprus	Kazakhstan	South Africa
Czech Republic	Korea, Republic of (South)	Spain
Denmark	Latvia	Sri Lanka
Egypt	Lithuania	Sweden
Estonia	Luxembourg	Switzerland
Finland	Mexico	Thailand
France	Morocco	Trinidad & Tobago
Germany	Netherlands	Tunisia
Greece	New Zealand	Turkey
Hungary	Norway	Ukraine
Iceland	Pakistan	U.S.S.R. (1)
India	Philippines	United Kingdom
		Venezuela

(1) The U.S.-U.S.S.R. income tax treaty applies to the countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.