

NON RESIDENT ALIEN - INDEPENDENT CONTRACTOR TAX TREATY

CODE 16

COUNTRY	MAXIMUM PRESENCE IN THE UNITED STATES	MAXIMUM COMPENSATION	ARTICLE #
AUSTRALIA	183 DAYS	NO LIMIT	14
AUSTRIA	NO LIMIT	NO LIMIT	14
BANGLADESH	183 DAYS	NO LIMIT	15
BARBADOS	89 DAYS	\$5,000	14
BELGIUM	Take exemption when filing taxes		7
BULGARIA	Take exemption when filing taxes		7
CANADA	Take exemption when filing taxes		VII
CHINA, PEOPLES REP.	183 DAYS	NO LIMIT	13
COMMONWEALTH OF IND. STATES*	183 DAYS	NO LIMIT	VI(2)
CYPRUS	182 DAYS	NO LIMIT	17
CZECH REPUBLIC	183 DAYS	NO LIMIT	14
DENMARK	NO LIMIT	NO LIMIT	14
EGYPT	89 DAYS	NO LIMIT	15
ESTONIA	183 DAYS	NO LIMIT	14
FINLAND	NO LIMIT	NO LIMIT	14
FRANCE	NO LIMIT	NO LIMIT	14
GERMANY	Take exemption when filing taxes		7
GREECE	183 DAYS	\$10,000	X
HUNGARY	183 DAYS	NO LIMIT	13
ICELAND	Take exemption when filing taxes		7
INDIA	89 DAYS	NO LIMIT	15
INDONESIA	119 DAYS	NO LIMIT	15
IRELAND	NO LIMIT	NO LIMIT	14
ISRAEL	182 DAYS	NO LIMIT	16
ITALY	NO LIMIT	NO LIMIT	14 (1)
JAMAICA	89 DAYS	\$5000 pa	14
JAPAN	Take exemption when filing taxes		7
KAZAKHSTAN	183 DAYS	NO LIMIT	14
KOREA, REPUBLIC OF	182 DAYS	\$3000 pa	18
LATVIA	183 DAYS	NO LIMIT	14
LITHUANIA	183 DAYS	NO LIMIT	14
LUXEMBOURG	NO LIMIT	NO LIMIT	15
MEXICO	183 DAYS	NO LIMIT	14
MOROCCO	182 DAYS	\$5,000	14
NETHERLANDS	NO LIMIT	NO LIMIT	15
NEW ZEALAND	183 DAYS	NO LIMIT	14
NORWAY	182 DAYS	NO LIMIT	13
PHILIPPINES	89 DAYS	\$10,000 pa	15
POLAND	182 DAYS	NO LIMIT	15
PORTUGAL	182 DAYS	NO LIMIT	15
ROMANIA	182 DAYS	NO LIMIT	14
RUSSIA	183 DAYS	NO LIMIT	13
SLOVAK REPUBLIC	183 DAYS	NO LIMIT	14
SLOVENIA	NO LIMIT	NO LIMIT	14
SOUTH AFRICA	183 DAYS	NO LIMIT	14
SPAIN	NO LIMIT	NO LIMIT	15
SRI LANKA	183 DAYS	NO LIMIT	15
SWEDEN	NO LIMIT	NO LIMIT	14
SWITZERLAND	NO LIMIT	NO LIMIT	14
THAILAND	89 DAYS	\$10,000	15
TRINIDAD & TOBAGO	183 DAYS	\$3,000	17
TUNISIA	183 DAYS	\$7500 p.a.	14
TURKEY	183 DAYS	NO LIMIT	14
UKRAINE	NO LIMIT	NO LIMIT	14
UNITED KINGDOM	Take exemption when filing taxes		7
VENEZUELA	NO LIMIT	NO LIMIT	14
ARMENIA, AZERBAIJAN, BELARUS, GEORGIA, KYRGYSTAN, MOLDOVA, TAJIKISTAN, TURKMENISTAN, UZBEKISTAN			