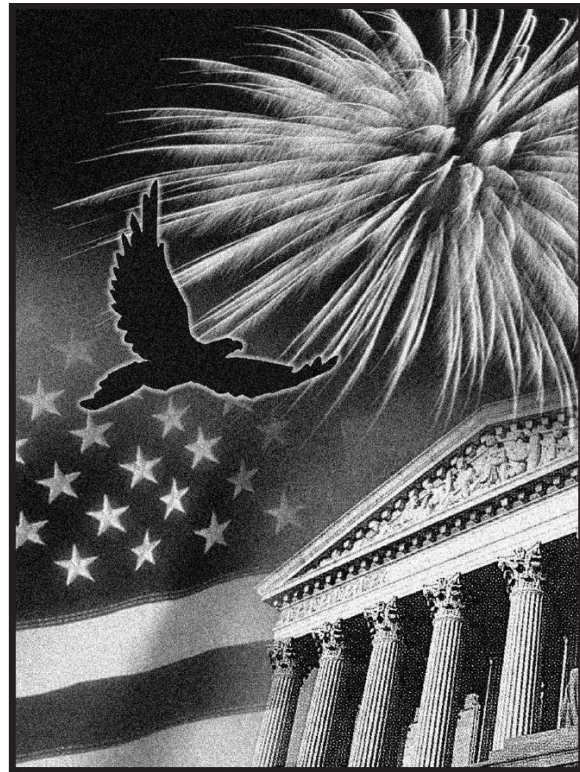


# Publication 901

(Rev. September 2024)

## U.S. Tax Treaties

Volume 3 of 3



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## **New Zealand**

A resident of New Zealand or an individual who was a resident of New Zealand immediately before visiting the United States who is in the United States for full-time education is exempt from U.S. income tax on amounts received from abroad for maintenance or education.

## **Norway**

An individual who is a resident of Norway 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.

- 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.

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

An individual who is a resident of Norway 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 Norway is exempt from U.S. income tax for a period of 12 consecutive months on up to \$5,000 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 Norway or other than a person related to that resident of Norway; or

- Study at an educational institution.

Also exempt is a resident of Norway who is present in the United States for not longer than 1 year as a participant in a program sponsored by the government of the United States 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 a maximum of \$10,000.

## **Pakistan**

Residents of Pakistan temporarily in the United States are exempt from U.S. income tax on certain income they may receive. To be entitled to this exemption, they must be in the United States only as students at a recognized university, college, or school, or as recipients of grants, allowances, or awards from religious, charitable, scientific, or educational organizations of Pakistan

primarily to study or research. The income exempt in these cases is any payment from abroad for maintenance, education, or training, and any pay for personal services of not more than \$5,000 for any tax year.

Other residents of Pakistan who are temporarily in the United States for no more than 1 year are exempt from U.S. income tax on pay of not more than \$6,000 received for that period, including pay from the enterprise or organization of which they are employees or with which they are under contract. To qualify for this exemption, they must be employees of, or under contract with, a Pakistani enterprise or religious, charitable, scientific, or educational organization and be in the United States only to acquire technical, professional, or business experience from a person other than that enterprise or organization.

Also exempt from U.S. income tax on certain income are residents of Pakistan temporarily

in the United States under an arrangement with the U.S. Government, or any of its agencies or instrumentalities, only for study, training, or orientation. They are exempt from tax on income of not more than \$10,000 for services directly related to their training, study, or orientation, including income from their employer abroad.

## **Philippines**

An individual who is a resident of the Philippines 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.

- 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 \$3,000 each tax year.

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

An individual who is a resident of the Philippines 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 the Philippines is exempt from U.S. income tax for a period of 12 consecutive months on up to \$7,500 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 the Philippines or



other than a person related to that resident; or

- Study at an educational institution.

An individual who is a resident of the Philippines on the date of arrival in the United States and who is temporarily in the United States (for no more than 1 year as a participant in a program sponsored by the U.S. Government) primarily to train, research, or study is exempt from U.S. income tax on income received for personal services for the training, research, or study, up to a maximum of \$10,000.

## **Poland**

An individual who is a resident of Poland 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.

- Gifts from abroad for maintenance, education, study, research, or training.
- The grant, allowance, or award.
- Any other payments received from Poland, except income from performing personal services.
- Income from personal services performed in the United States of up to \$2,000 each tax year.

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

An individual who is a resident of Poland 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 Poland is exempt from U.S.

income tax for 1 year on up to \$5,000 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 Poland or other than a person related to that resident; or
- Study at an educational institution.

An individual who is a resident of Poland on the date of arrival in the United States and who is temporarily 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 is exempt from U.S. income tax on up to \$10,000 of income received for personal services for the training, research, or study.

## **Portugal**

An individual who is a resident of Portugal 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.

- Payments 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 \$5,000 each tax year.

An individual is entitled to the benefit of this exemption for a maximum of 5 tax years from the date of arrival in the United States. The benefits provided here and the benefits described earlier under [Professors, Teachers, and Researchers](#) cannot be claimed simultaneously or consecutively.

An individual who is a resident of Portugal 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 Portugal is exempt from U.S. income tax for a period of 12 consecutive 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 Portugal; or
- Study at an educational institution.

## **Romania**

An individual who is a resident of Romania 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.

- 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.

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

An individual who is a resident of Romania 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 Romania is exempt from U.S. income tax for 1 year on up to \$5,000 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 Romania or other than a person related to that resident; or
- Study at an educational institution.

An individual who is a resident of Romania on the date of arrival in the United States and who is temporarily 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 is exempt from U.S. income tax on up to \$10,000 of income received for personal services for the training, research, or study.

## Russia



*On July 1, 2024, [Announcement 2024-26](#) announced the suspension of the articles of the income tax treaty between the United States and Russia that cover students and apprentices. The suspension is effective on August 16, 2024,*

*and will continue until otherwise decided by the two governments.*

An individual who is a resident of Russia at the beginning of their visit to the United States is exempt from U.S. income 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 this 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 them 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.

## **Slovak Republic**

An individual who is a resident of the Slovak Republic at the beginning of their 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 this exemption, the individual must be in the United States for the primary purpose of:

- Studying at a university or other accredited educational institution in the United States;

- Obtaining training required to qualify them 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. income tax.

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

An individual who is a Slovak resident 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 Slovak resident is exempt from U.S. income tax for a period of 12 consecutive months on up to \$8,000 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 Slovak resident; or
- Study at a university or other accredited educational institution in the United States.

An individual who is a Slovak resident at the time they become 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.

These exemptions do not apply to income from research undertaken primarily for the private benefit of a specific person or persons.

## **Slovenia**

An individual who is a resident of Slovenia at the beginning of the visit to the United States and who is temporarily in the United States primarily to study at a U.S. university or other recognized educational institution, to obtain training to become qualified to practice a profession or professional specialty, or to 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 entitled to the benefit of this exemption for a maximum of 5 tax years and for any additional period of time needed to complete, as a full-time student, educational requirements as a candidate for a postgraduate or professional degree from a recognized educational institution.

An individual who is a resident of Slovenia 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 Slovenia is exempt from U.S. income tax for a period not exceeding 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 Slovenia; or
- Study at a university or other recognized educational institution.

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

## **South Africa**

A student, apprentice, or business trainee who is a resident of South Africa immediately before visiting the United States and is in the United States for the purpose of full-time 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.

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

## **Spain**

An individual who is a resident of Spain at the beginning of the visit to the United States and who is temporarily in the United States primarily to study at a U.S. university or other accredited educational institution, to obtain training to become qualified to practice a profession or professional specialty, or to 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 entitled to the benefit of this exemption for a maximum of 5 years.

An individual who is a resident of Spain at the beginning of the visit to the United States and is temporarily in the United States as an employee of, or under contract with, a resident of Spain is exempt from U.S. income tax for a period of 12 consecutive 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 Spanish resident; or
- Study at a university or other accredited educational institution in the United States.



Both the \$5,000 and \$8,000 exemptions include any amount excluded or exempted from tax under U.S. tax law.

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

## **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 full-time 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 full-time 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, 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 full-time 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 their 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 this 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 them 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. income 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 they become 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 full-time study or training is exempt from U.S. income tax on the following amounts.

- Payments from abroad for full-time 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 the 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 full-time 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 their visit to the United States is exempt from U.S. income 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 this 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 them 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 full-time education at a recognized educational institution or full-time 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 the 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 full-time 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 exemptions 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 are generally 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. income 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. income tax. See chapter 10 of [\*Pub. 519\*](#) for more information.

## **Australia**

Salaries, wages, and similar income, including pensions, paid by Australia or 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 or its political subdivisions or local authorities to citizens of Austria for performing governmental functions as an employee are exempt from U.S. income tax.

However, the 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 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, this 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 or its political subdivisions or local authorities for services performed for Bangladesh or 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 a 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 or 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, the 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 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, this 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 or its political subdivisions or local authorities for services performed for Belgium or 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 a 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 or its political subdivisions or local authorities.

## **Bulgaria**

Wages, salaries, and similar income, other than a pension, paid by Bulgaria or 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, this 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 or its political subdivisions or local authorities for services performed for Bulgaria or 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 a 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 or its political subdivisions or local authorities.

## **Canada**

Wages, salaries, and similar income (other than pensions) paid by Canada or its political subdivision or local authority to a citizen of Canada for performing governmental functions are exempt from U.S. income tax. The 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 [\*Pub. 597\*](#).

## **Chile**

The United States and Chile entered into a tax treaty on December 19, 2023. The treaty is effective for withholding taxes on payments made on or after February 1, 2024, and is effective for tax years beginning on or after January 1, 2024, for any other taxes.

Wages, salaries, and other similar income, other than a pension, paid by Chile or its political subdivisions or local authorities to an individual for performing governmental functions for the paying governmental body are exempt from U.S. income tax. However, this 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 public funds created by, Chile or its political subdivisions or local authorities for services performed for Chile or its political subdivisions or local authorities to an individual for performing governmental functions 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.

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

## **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, this 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 the People's Republic of 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 political 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 or 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. The exemption does not apply to income paid for services performed in connection with a business carried on by the Czech Republic or its political subdivisions or local authorities.

## **Denmark**

Income, other than a pension, paid from public funds of Denmark or 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, this 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 or 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 or its political subdivisions or local authorities.

## **Egypt**

Wages, salaries, and similar income, including pensions, annuities, and similar benefits, paid from public funds 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.

The 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 or 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, this 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 or 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 a citizen of the United States.

## **Finland**

Income, other than a pension, paid by Finland or 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, this 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 a 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. income tax. The exemption does not apply to a person who is both a resident and a citizen of the United States or a green card holder.

The 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 or its political subdivisions, local authorities, or instrumentalities to an individual for services performed for the paying governmental body are exempt from U.S. income tax. However, this 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 or 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 or 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. The exemption does not apply to citizens or alien residents of the United States.

## **Iceland**

Wages, salaries, and similar income, other than a pension, paid by Iceland or 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, this 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 or its political subdivisions or local authorities for services performed for Iceland or 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 a 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 or its political subdivisions or local authorities.

## **India**

Income, other than a pension, paid by India 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, this 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. income tax unless the individual is both a resident and a 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 or its political subdivisions or local authorities.

## **Indonesia**

Income, other than a pension, paid by Indonesia 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, this 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. income tax.

These exemptions do not apply to income or pensions for services performed in connection with a trade or business carried on by Indonesia or its political 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, this 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 a 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 political 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. The exemption does not apply to citizens or alien residents of the United States.

## **Italy**

Income, other than a pension, paid by Italy or 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, this 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 political 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 a resident of the United States.

Pensions paid by Jamaica for services performed for Jamaica are generally exempt from U.S. income tax. However, if the recipient of the pension is a citizen and a 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 political subdivisions or local authorities.

## **Japan**

Income, other than a pension, paid by Japan 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, this 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 or 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 a 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 or its political subdivisions or local authorities.

## **Kazakhstan**

Income, other than a pension, paid by Kazakhstan or its political subdivisions or local authorities to an individual for government services is exempt from U.S. income tax.

However, this 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.

This exemption does not apply to income for services performed in connection with a business.

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

U.S. income tax unless the individual is both a resident and a 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 South 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 South 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 or 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, this 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 or 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 a citizen of the United States.

## **Lithuania**

Income, other than a pension, paid by or from public funds of Lithuania or 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, this 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 or 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 a citizen of the United States.

## **Luxembourg**

Income, other than a pension, paid by Luxembourg 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, this 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 or 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 a 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 or its political subdivisions or local authorities.

## **Malta**

Income, other than a pension, paid by Malta 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, this 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 or 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 a 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 or its political subdivisions or local authorities.

## **Mexico**

Income, other than a pension, paid by Mexico 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, this 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 or 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 a national of the United States.

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

## **Morocco**

Wages, salaries, and similar income, including pensions and similar benefits, paid from public funds 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 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, this 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 a 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 or its political subdivisions or local authorities.

## **New Zealand**

Income (other than pensions) paid by the government of New Zealand or 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 who are residents of the United States.

These exemptions do not apply to payments for services performed in connection with a business carried on by New Zealand or 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. The 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 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 or 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, this 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 a 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



*On July 1, 2024, [Announcement 2024-26](#) announced the suspension of the articles of the income tax treaty between the United States and Russia that cover wages and pensions paid by a foreign government. The suspension is effective on August 16, 2024, and will continue until otherwise decided by the two governments.*

Income, other than a pension, paid by Russia or its republics or local authorities to an individual for government services is exempt from U.S. income tax. However, this 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 or its republics or local authorities for services performed for Russia are exempt from U.S. income tax unless the individual is both a resident and a 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 or 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. The exemption does not apply to income paid for services performed in connection with a business carried on by the Slovak Republic or its political subdivisions or local authorities.

## **Slovenia**

Income, other than a pension, paid from public funds of Slovenia or 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, this 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 or 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 a 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, this 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 a 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 political subdivisions or local authorities.

## **Spain**

Income, other than a pension, paid by Spain 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, this 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 or its political subdivisions or local authorities for services performed for Spain are exempt from U.S. income tax unless the individual 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 Spain or its political subdivisions or local authorities.

## **Sri Lanka**

Income, including a pension, paid from the public funds of Sri Lanka or 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. The exemption does not apply to income paid for services performed in

connection with a business carried on by Sri Lanka or its political subdivisions or local authorities.

## **Sweden**

Income, other than a pension, paid by Sweden 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, this 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 or its political subdivisions or local authorities for services performed for Sweden are exempt from U.S. income tax unless the individual is both a resident and a 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 or 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, this 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 a 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 political 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, this 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 a 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 political subdivisions or local authorities.

## **Trinidad and Tobago**

Wages, salaries, and similar income including 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. income tax.

## **Tunisia**

Income, other than a pension, paid by Tunisia or 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 or 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 or 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, this 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 a 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 political subdivisions or local authorities.

## **Ukraine**

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

## **United Kingdom**

Income, other than a pension, paid from the public funds of the United Kingdom 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, this 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 or 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 a 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 or its political subdivisions or local authorities.

## **Venezuela**

Income, other than a pension, paid by Venezuela 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, this 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 or 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 a 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 or its political subdivisions or local authorities.

# How To Get Tax Help

Assistance for overseas taxpayers is available in the U.S and certain foreign locations.

## Taxpayer Assistance Inside the United States

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

**Preparing and filing your tax return.** After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have

several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

**Free options for tax preparation.** Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely with the IRS. Direct File is an option for taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state, Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/DirectFile)

for more information, program updates, and frequently asked questions.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/ VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** 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. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.MilitaryOneSource.com) ([MilitaryOneSource.mil/MilTax](https://www.MilitaryOneSource.com/MilTax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.



**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.
- The [Earned Income Tax Credit Assistant \(IRS.gov/ EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.

- The [\*First-Time Homebuyer Credit Account Look-up\*](#) ([\*IRS.gov/HomeBuyer\*](#)) tool provides information on your repayments and account balance.
- The [\*Sales Tax Deduction Calculator\*](#) ([\*IRS.gov/ SalesTax\*](#)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



**Getting answers to your tax questions.** On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [\*IRS.gov/Help\*](#): A variety of tools to help you get answers to some of the most common tax questions.
- [\*IRS.gov/ITA\*](#): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.

- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

**Need someone to prepare your tax return?** There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



*Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.*

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://ssa.gov/employer) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

**Business tax account.** If you are a sole proprietor, a partnership, or an S corporation,

you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/BusinessAccount](https://www.irs.gov/BusinessAccount) for more information.

**IRS social media.** Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

**Online tax information in other languages.** You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does

not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

**Alternative media preference.** Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

**Disasters.** Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

**Getting tax forms and publications.** Go to [IRS.gov/ Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you

may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

**Mobile-friendly forms.** You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

**Getting tax publications and instructions in eBook format.** Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.



**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](https://irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

**Get a transcript of your return.** With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/ Account](https://www.irs.gov/Account).

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS OLA. For more information, go to [IRS.gov/ TaxProAccount](https://www.irs.gov/TaxProAccount).

**Using direct deposit.** The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go

to [IRS.gov/ DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

## **Reporting and resolving your tax-related identity theft issues.**

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

## **Ways to check on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).

- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



*The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.*

**Making a tax payment.** Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.

- [\*Debit Card, Credit Card, or Digital Wallet\*](#): Choose an approved payment processor to pay online or by phone.
- [\*Electronic Funds Withdrawal\*](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [\*Electronic Federal Tax Payment System\*](#): This is the best option for businesses. Enrollment is required.
- [\*Check or Money Order\*](#): Mail your payment to the address listed on the notice or instructions.
- [\*Cash\*](#): You may be able to pay your taxes with cash at a participating retail store.
- [\*Same-Day Wire\*](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/ OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/offer) to see if you can settle your tax debt for less than the full amount you owe. For

more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

**Filing an amended return.** Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

**Checking the status of your amended return.** Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.



*It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.*

**Understanding an IRS notice or letter you've received.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**IRS Document Upload Tool.** You may be able use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required



documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

**Schedule LEP.** You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

**Contacting your local TAC.** Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be

handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

# **The Taxpayer Advocate Service (TAS) 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 (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

## **How Can TAS Help Me?**

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem

with the IRS first, but if you can't, then come to TAS. Our services are free.

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit [www.TaxpayerAdvocate.IRS.gov](http://www.TaxpayerAdvocate.IRS.gov). The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at [www.IRS.gov/SAMS](http://www.IRS.gov/SAMS). (Be sure not

to include any personal identifiable information.)

## **How Do I Contact TAS?**

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to [www.TaxpayerAdvocate.IRS.gov/Contact-Us](http://www.TaxpayerAdvocate.IRS.gov/Contact-Us),
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

## **What Are My Rights as a Taxpayer?**

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to [www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights](http://www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights) for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer

rights and ensure the IRS is administering the tax law in a fair and equitable way.

## **Low Income Taxpayer Clinics (LITCs)**

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LTC near you, go to the LTC page at [TaxpayerAdvocate.IRS.gov/LITC](http://TaxpayerAdvocate.IRS.gov/LITC) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](http://IRS.gov/pub/irs-pdf/p4134.pdf), at [IRS.gov/pub/irs-pdf/p4134.pdf](http://IRS.gov/pub/irs-pdf/p4134.pdf).

# Taxpayer Assistance Outside the United States



If you are outside the United States, you can call 267-941-1000 (English-speaking only). This number is not toll free.



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

Internal Revenue Service

International Accounts

Philadelphia, PA 19255-0725

U.S.A.

Additional contacts for taxpayers who live outside the United States are available at [IRS.gov/uac/Contact-My-Local- Office-Internationally](https://www.irs.gov/uac/Contact-My-Local-Office-Internationally).

**Taxpayer Advocate Service (TAS).** If you live outside the United States, you can call TAS at +15.15.56.46.827. Your call will be automatically routed to Hawaii or Puerto Rico depending on your location. If you select Spanish, your call will be routed to the Puerto Rico office for assistance. You can contact the Taxpayer Advocate at:

Internal Revenue Service

Taxpayer Advocate Service

City View Plaza, 48 Carr 165,

Guaynabo, P.R. 00968-8000

You can call TAS toll free at 877-777-4778. For more information on TAS and contacts if you are outside of the United States, go to [TaxpayerAdvocate.IRS.gov/Get-Help/International/](https://www.irs.gov/Get-Help/International/).