Countries with Treaty Benefits for Scholarship or Fellowship Grants (Income Code 16)

- If a nonresident alien receives a grant that is not from U.S. sources, it is not subject to U.S. tax.
- Scholarship or fellowship grants that cover tuition and fees (and books and supplies if required of all students) are not subject to U.S. tax. (Financial aid that is dependent on the performance of services, such as a teaching assistant, is treated as wages and subject to the code income 18, 19, or 20 provisions.)
- Scholarship or fellowship grants that cover room, board and other personal expenses are subject to U.S. tax unless a treaty benefit (as summarized below) exists.

<table>
<thead>
<tr>
<th>Country</th>
<th>Maximum Years in U.S</th>
<th>Maximum Dollar Amounts</th>
<th>Treaty Article</th>
</tr>
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<tbody>
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</table>

* Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.) Generally, limited to $10,000 p.a. of scholarship/fellowship income to provide ordinary living expenses.