

## Tax Treaty Countries and Provision Number for Students

BANGLADESH .....	21(2)
BELGIUM.....	19(1)(b)
CHINA.....	20C
CYPRUS .....	21(1)
CZECH REP .....	21(1)
EGYPT .....	23(1)
ESTONIA .....	20(1)
FRANCE .....	21(1)
GERMANY.....	20(4)
ICELAND .....	19(1)
INDONESIA.....	19(1)
ISRAEL .....	24
KOREA .....	21(1)
LATVIA.....	20(1)
LITHUANIA .....	20(1)
MOROCCO.....	18
NETHERLANDS .....	22(1)
NORWAY .....	16(1)
PAKISTAN .....	XIII
PHILIPPINES.....	22(1)
POLAND .....	18(1)
PORTUGAL .....	23(1)
ROMANIA .....	20(1)
SLOVAK REP .....	21(1)
SPAIN .....	22(1)
THAILAND .....	22(1)
TRINIDAD/TOB.....	19(1)
TUNISIA.....	20
VENEZUELA.....	21(1)

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The Revenue Procedure Form can be obtained from:

<http://www.controller.psu.edu/Divisions/PayrollOffice/docs/RevProcedureStmt87-8.pdf> or

[www.guru.psu.edu/home.cfm](http://www.guru.psu.edu/home.cfm)

click [guru.psu.edu](http://www.guru.psu.edu);

click Central Office Bulletin Board;

click Payroll,

scroll down to Revenue Procedure 87-8 (students)