

Details

The following is a list of countries that have entered into a treaty with the United States. These treaties contains a provision that may exempt the wages earned by a member of an international flight crew from U.S. taxation if such individual is a resident (as the term resident is defined by the particular treaty) of such country. Since treaty provisions and interpretation thereof can change, the information may not always reflect the current tax rules. The filing of Form 8233 does not excuse you from filing an annual 1040NR with the IRS. If you should submit Form 8233 and the IRS later determines that you were not entitled to a treaty-based exemption, you may be subject not only to an assessment for taxes but also interest and penalties.

Austria-Article 15(3)

Barbados-Article 15(3)

Canada (but only if U.S. source wages do not exceed \$10,000 in a calendar year)--
Article 15(2)

Denmark - Article 15(3)

France-Article 15(3)

Germany-Article 15(3)

Greece (but only if U.S source wages do not exceed \$10,000 in a calendar year and the individual is present within the U.S. less than 184 days in such year)-Article X(1)

Ireland-Article 15(3)

Kazakhstan-Article 15(3)

Netherlands-Article 16(3)

New Zealand-Article 15(3)

Portugal-Article 16(3)

Russian Federation -Article 14(3)

Slovenia- Article 15(3)

South Africa-Article 15(3)

Sweden-Article 15(3)

Switzerland-Article 15(3)

Ukraine-Article 15(3)

United Kingdom -Article 14(3) -(New treaty allows exemption for 2004)

Venezuela-Article 15(3)

1/30/11											
Duty Time Apportionment - HKG											
Segments and block times based on 2009 schedule months											
Duty Time Minutes					Duty Time Minutes						
					Within/Over						
					Intl Waters		Within/Over				
					Within/Over		Intl Waters		Within/Over		
					& Foreign		& Foreign		Foreign		
Total			USA		Countries		Foreign		Countries		
Total			USA		Countries		Foreign		Countries		
Briefing	HKG-SGN	60		60	60		HKG-ORD	60	60	60	
Boarding		45		45	45			45	45	45	
Taxi-Out		24		24	24			24	24	24	
Air Time USA		0						173	173		
Air Time Foreign Countries		42		42	42			556		556	
Air Time Intl Waters	12/09	75		75		12/10		99		99	
Taxi-In		7		7	7			7	7		
Deplane & Debrief		30		30	30			30	30		
Customs		15		15	15			15	15		
					0						
Briefing	SGN-HKG	30		30	30		ORD-HKG	60	60		
Boarding		45		45	45			45	45		
Taxi-Out		24		24	24			24	24		
Air Time USA		0						39	39		
Air Time Foreign Countries		35		35	35			154		154	
Air Time Intl Waters	12/09	86		86		12/10		701		701	
Taxi-In		7		7	7			7	7	7	
Deplane & Debrief		30		30	30			30	30	30	
Customs		30		30	30			30	30	30	
Total		585	0	585	424			2099	393	1706	
% of Total			0.0%	100.0%	72.5%				18.7%	81.3%	
		Block						Block			
	HKG-SGN	148					HKG-ORD	859			
	SGN-HKG	152					ORD-HKG	925			
	HKG-NRT	(See Nrt-ICN-NRT-TPE)									
Briefing		60		60	60		HKG-SFO	60	60	60	
Boarding		45		45	45			45	45	45	
Taxi-Out		24		24	24			24	24	24	
Air Time USA		0						6	6		
Air Time Foreign Countries		121		121	121			25		25	
Air Time Intl Waters	12/05	88		88		12/09		655		655	
Taxi-In		7		7	7			7	7		
Deplane & Debrief		30		30	30			30	30		
Customs		15		15	15			15	15		
Briefing	NRT-HKG	60		60	60		SFO-HKG	60	60		
Boarding		45		45	45			45	45		
Taxi-Out		24		24	24			24	24		
Air Time USA		0						12	12		
Air Time Foreign Countries		76		76	76			32		32	
Air Time Intl Waters	12/05	186		186		12/09		792		792	
Taxi-In		7		7	7			7	7	7	
Deplane & Debrief		30		30	30			30	30	30	
Customs		30		30	30			30	30	30	
Total		848	0	848	574			1899	199	1700	
% of Total			0.0%	100.0%	67.7%				10.5%	89.5%	
		Block						Block			
	HKG-NRT	240					HKG-SFO	717			
	NRT-HKG	293					SFO-HKG	867			

1/30/11										
Duty Time Apportionment - HKG										
Segments and block times based on 2009 schedule months										
		Duty Time Minutes					Duty Time Minutes			
			Within/Over				Within/Over			
			Intl Waters	Within/Over			Intl Waters	Within/Over		
			& Foreign	Foreign			& Foreign	Foreign		
		Total	USA	Countries	Countries		Total	USA	Countries	Countries
Page 2										
Briefing	HKG-SIN	60		60	60	HKG-LAX	60		60	60
Boarding		45		45	45		45		45	45
Taxi-Out		24		24	24		24		24	24
Air Time USA		0					70	70		
Air Time Foreign Countries		31		31	31		19		19	19
Air Time Intl Waters	12 /10	154		154		6/08	644		644	
Taxi-In		7		7	7		7	7		
Deplane & Debrief		30		30	30		30	30		
Customs		15		15	15		15	15		
Briefing	SIN-HKG	30		30	30	LAX-HKG	60		60	
Boarding		45		45	45		45	45		
Taxi-Out		24		24	24		24	24		
Air Time USA		0					185	185		
Air Time Foreign Countries		18		18	18		258		258	258
Air Time Intl Waters	12 /10	177		177		6/08	415		415	
Taxi-In		7		7	7		7	7		7
Deplane & Debrief		30		30	30		30	30		30
Customs		30		30	30		30	30		30
Total		727	0	727	396		1968	436	1532	473
% of Total			0.0%	100.0%	54.5%			22.2%	77.8%	24.0%
		Block					Block			
	HKG-SIN	216				HKG-LAX	764			
	SIN-HKG	226				LAX-HKG	889			

1/30/11

Duty Time Apportionment - LHR

Segments and block times based on 2009 schedule months

		Duty Time Minutes				Duty Time Minutes				
			Within/Over Intl Waters	Within/Over & Foreign Countries			Within/Over Intl Waters	Within/Over & Foreign Countries	Within/Over Foreign Countries	
		Total	USA	Countries		Total	USA	Countries	Countries	
Briefing	LHR-IAD	45		45	45	LHR-JFK	60	60	60	
Boarding		45		45	45		45	45	45	
Taxi-Out		24		24	24		24	24	24	
Air Time USA		78	78				50	50		
Air Time Foreign Countries		61		61	61		101	101	101	
Air Time Intl Waters	12/08	330		330		3/05	293	293		
Taxi-In		7	7				7	7		
Deplane & Debrief		30	30				30	30		
Customs		15	15				15	15		
Briefing	IAD-LHR	60	60			JFK-LHR	45	45		
Boarding		45	45				45	45		
Taxi-Out		24	24				24	24		
Air Time USA		39	39				88	88		
Air Time Foreign Countries		77		77	77		89	89	89	
Air Time Intl Waters	12/08	294		294		3/05	207	207		
Taxi-In		7	7	7			7	7	7	
Deplane & Debrief		30	30	30			30	30	30	
Customs		30	30	30			30	30	30	
Total		1241	298	943	319		1190	304	886	386
% of Total			24.0%	76.0%	25.7%			25.5%	74.5%	32.4%
		Block					Block			
	LHR-IAD	500				LHR-JFK	475			
	IAD-LHR	441				JFK-LHR	415			
Briefing	LHR-LAX	60		60	60	LHR-ORD	60	60	60	
Boarding		45		45	45		45	45	45	
Taxi-Out		24		24	24		24	24	24	
Air Time USA		163	163				60	60		
Air Time Foreign Countries		276		276	276		221	221	221	
Air Time Intl Waters	12/09	209		209		12/10	233	233		
Taxi-In		7	7				7	7		
Deplane & Debrief		30	30				30	30		
Customs		15	15				15	15		
Briefing	LAX-LHR	59	59			ORD-LHR	60	60		
Boarding		45	45				45	45		
Taxi-Out		24	24				24	24		
Air Time USA		195	195				44	44		
Air Time Foreign Countries		160		160	160		168	168	168	
Air Time Intl Waters	12/09	242		242		12/10	235	235		
Taxi-In		7	7	7			7	7	7	
Deplane & Debrief		30	30	30			30	30	30	
Customs		30	30	30			30	30	30	
Total		1621	538	1083	632		1338	285	1053	585
% of Total			33.2%	66.8%	39.0%			21.3%	78.7%	43.7%
		Block					Block			
	LHR-LAX	679				LHR-ORD	545			
	LAX-LHR	628				ORD-LHR	478			

1/30/11

Duty Time Apportionment - LHR

Segments and block times based on 2009 schedule months

		Duty Time Minutes				Duty Time Minutes			
		Within/Over		Within/Over		Within/Over		Within/Over	
		Intl Waters		Foreign		Intl Waters		Foreign	
		& Foreign		Countries		& Foreign		Countries	
		Total	USA	Countries	Countries	Total	USA	Countries	Countries
Page 2									
Briefing	LHR-SFO	60		60	60	LHR-DEN	45	45	45
Boarding		45		45	45		45	45	45
Taxi-Out		24		24	24		24	24	24
Air Time USA		109	109				114	114	
Air Time Foreign Countries		333		333	333		235	235	235
Air Time Intl Waters	12 /10	142		142		12/08	229	229	
Taxi-In		7	7				7	7	
Deplane & Debrief		30	30				30	30	
Customs		15	15				15	15	
Briefing	SFO-LHR	60	60			DEN-LHR	60	60	
Boarding		45	45				45	45	
Taxi-Out		24	24				24	24	
Air Time USA		173	173				116	116	
Air Time Foreign Countries		188		188	188		172	172	172
Air Time Intl Waters	12 /10	233		233		12/08	216	216	
Taxi-In		7	7	7	7		7	7	7
Deplane & Debrief		30	30	30	30		30	30	30
Customs		30	30	30	30		30	30	30
Total		1555	463	1092	717		1444	411	1033
% of Total			29.8%	70.2%	46.1%			28.5%	71.5%
		Block				Block			
	LHR-SFO	615				LHR-DEN	609		
	SFO-LHR	625				DEN-LHR	535		

1/30/11

Duty Time Apportionment - NRT

Segments and block times based on 2009 schedule months

		Duty Time Minutes				Duty Time Minutes			
		Within/Over		Within/Over		Within/Over		Within/Over	
		Intl Waters		Intl Waters		Intl Waters		Intl Waters	
		& Foreign		& Foreign		& Foreign		& Foreign	
		Countries		Countries		Countries		Countries	
		Total	USA	Total	USA	Total	USA	Total	USA
Briefing	NRT-BKK	60		60	60	NRT-HNL	60	60	60
Boarding		45		45	45		45	45	45
Taxi-Out		24		24	24		24	24	24
Air Time USA		0					4	4	
Air Time Foreign Countries		167		167	167		8	8	8
Air Time Intl Waters	12 /10	214		214		12 /10	385	385	
Taxi-In		7		7	7		7	7	
Deplane & Debrief		30		30	30		30	30	
Customs		15		15	15		15	15	
Briefing	BKK-NRT	30		30	30	HNL-NRT	45	45	
Boarding		45		45	45		45	45	
Taxi-Out		24		24	24		24	24	
Air Time USA		0					4	4	
Air Time Foreign Countries		75		75	75		3	3	3
Air Time Intl Waters	12 /10	253		253		12 /10	472	472	
Taxi-In		7		7	7		7	7	7
Deplane & Debrief		30		30	30		30	30	30
Customs		30		30	30		30	30	30
Total		1056	0	1056	589		1238	174	1064
% of Total			0.0%	100.0%	55.8%			14.1%	85.9%
		Block				Block			
	NRT-BKK	412				NRT-HNL	428		
	BKK-NRT	359				HNL-NRT	510		
Briefing	NRT-ORD	60		60	60	NRT-SEA	60	60	60
Boarding		45		45	45		45	45	45
Taxi-Out		24		24	24		24	24	24
Air Time USA		173	173				29	29	
Air Time Foreign Countries		34		34	34		5	5	5
Air Time Intl Waters	12/08	428		428		12/09	450	450	
Taxi-In		7	7				7	7	
Deplane & Debrief		30	30				30	30	
Customs		15	15				15	15	
Briefing	ORD-NRT	60	60			SEA-NRT	60	60	
Boarding		45	45				45	45	
Taxi-Out		24	24				24	24	
Air Time USA		159	159				46	46	
Air Time Foreign Countries		261		261	261		28	28	28
Air Time Intl Waters	12/08	334		334		12/09	513	513	
Taxi-In		7		7	7		7	7	7
Deplane & Debrief		30		30	30		30	30	30
Customs		30		30	30		30	30	30
Total		1766	513	1253	491		1448	256	1192
% of Total			29.0%	71.0%	27.8%			17.7%	82.3%
		Block				Block			
	NRT-ORD	666				NRT-SEA	515		
	ORD-NRT	785				SEA-NRT	618		

1/30/11

Duty Time Apportionment - NRT

Segments and block times based on 2009 schedule months

		Duty Time Minutes				Duty Time Minutes			
		Within/Over		Within/Over		Within/Over		Within/Over	
		USA	& Foreign Countries	& Foreign Countries	USA	& Foreign Countries	& Foreign Countries	USA	& Foreign Countries
		Total	USA	& Foreign Countries	Total	USA	& Foreign Countries	Total	USA
Page 2									
Briefing	NRT-SFO	60		60	60	NRT-SIN	60	60	60
Boarding		45		45	45		45	45	45
Taxi-Out		24		24	24		24	24	24
Air Time USA		10	10				0	0	
Air Time Foreign Countries		6		6	6		29	29	29
Air Time Intl Waters	12/08	497		497		12/09	378	378	
Taxi-In		7	7				7	7	7
Deplane & Debrief		30	30				30	30	30
Customs		15	15				15	15	15
Briefing	SFO-NRT	60	60			SIN-NRT	30	30	30
Boarding		45	45				45	45	45
Taxi-Out		24	24				24	24	24
Air Time USA		10	10				0	0	
Air Time Foreign Countries		11		11	11		30	30	30
Air Time Intl Waters	12/08	627		627		12/09	344	344	
Taxi-In		7		7	7		7	7	7
Deplane & Debrief		30		30	30		30	30	30
Customs		30		30	30		30	30	30
		1538	201	1337	213		1128	0	1128
			13.1%	86.9%	13.8%			0.0%	100.0%
		Block					Block		
	NRT-SFO	544				NRT-SIN	438		
	SFO-NRT	679				SIN-NRT	405		
Briefing	NRT-IAD	60		60	60	NRT-LAX	60	60	60
Boarding		45		45	45		45	45	45
Taxi-Out		24		24	24		24	24	24
Air Time USA		224	224				74	74	
Air Time Foreign Countries		79		79	79		2	2	2
Air Time Intl Waters	12/06	416		416		12/06	464	464	
Taxi-In		7	7				7	7	7
Deplane & Debrief		30	30				30	30	30
Customs		15	15				15	15	15
Briefing	IAD-NRT	60	60			LAX-NRT	30	30	30
Boarding		45	45				45	45	45
Taxi-Out		24	24				24	24	24
Air Time USA		70	70				41	41	
Air Time Foreign Countries		372		372	372		2	2	2
Air Time Intl Waters	12/06	372		372		12/06	632	632	
Taxi-In		7		7	7		7	7	7
Deplane & Debrief		30		30	30		30	30	30
Customs		30		30	30		30	30	30
		1910	475	1435	647		1562	115	1447
			24.9%	75.1%	33.9%			7.4%	92.6%
		Block					Block		
	NRT-IAD	750				NRT-LAX	571		
	IAD-NRT	845				LAX-NRT	706		

1/30/11

Duty Time Apportionment - NRT

Segments and block times based on 2009 schedule months

		Duty Time Minutes				Duty Time Minutes			
		Within/Over		Within/Over		Within/Over		Within/Over	
		USA	& Foreign Countries	& Foreign Countries	Foreign Countries	USA	& Foreign Countries	& Foreign Countries	Foreign Countries
		Total				Total			
Page 3									
Briefing	NRT-TPE	60		60	60	NRT-ICN	60		60
Boarding		45		45	45		45		45
Taxi-Out		24		24	24		24		24
Air Time USA		0					0		
Air Time Foreign Countries		99		99	99		75		75
Air Time Intl Waters	12 /10	94		94		12 /10	67		67
Taxi-In		7		7	7		7		7
Deplane & Debrief		30		30	30		30		30
Customs		15		15	15		15		15
Briefing	TPE-NRT	45		45	45	ICN-NRT	30		30
Boarding		45		45	45		45		45
Taxi-Out		24		24	24		24		24
Air Time USA							0		
Air Time Foreign Countries		15		15	15		69		69
Air Time Intl Waters	12 /10	141		141		12 /10	37		37
Taxi-In		7		7	7		7		7
Deplane & Debrief		30		30	30		30		30
Customs		15		15	15		30		30
		696	0	696	461		595	0	595
			0.0%	100.0%	66.2%			0.0%	100.0%
		Block					Block		
	NRT-TPE	224				NRT-ICN	173		
	TPE-NRT	187				ICN-NRT	137		
Briefing	TPE-NGO	60		60	60				
Boarding		45		45	45				
Taxi-Out		24		24	24				
Air Time USA									
Air Time Foreign Countries		69		69	69				
Air Time Intl Waters	12 /05	63		63					
Taxi-In		7		7	7				
Deplane & Debrief		30		30	30				
Customs		15		15	15				
Briefing	NGO-TPE	60		60	60				
Boarding		45		45	45				
Taxi-Out		24		24	24				
Air Time USA									
Air Time Foreign Countries		61		61	61				
Air Time Intl Waters	12 /05	101		101					
Taxi-In		7		7	7				
Deplane & Debrief		30		30	30				
Customs		15		15	15				
		656	0	656	492				
			0.0%	100.0%	75.0%				
		Block							
	TPE-NGO	163							
	NGO-TPE	193							

3/31/06													
Duty Time Apportionment - CDG													
Segments and block times based on 6/05 & 12/05 schedule month													
Duty Time Minutes					Duty Time Minutes								
			Within/Over Intl Waters	Within/Over					Within/Over Intl Waters				
			Within/Over & Foreign Countries	Foreign Countries					Within/Over & Foreign Countries				
			Total	USA	Countries	Countries				Total	USA	Countries	Countries
Briefing	CDG-IAD	60		60	60		CDG-SFO	60		60	60		
Boarding		45		45	45			45		45	45		
Taxi-Out		24		24	24			24		24	24		
Air Time USA		58	58					144	144				
Air Time Foreign Countries		78		78	78			356		356	356		
Air Time Intl Waters	3/05	348		348			3/05	184		184			
Taxi-In		7	7					7	7				
Deplane & Debrief		30	30					30	30				
Customs		15	15					15	15				
Briefing	IAD-CDG	60	60				SFO-CDG	60	60				
Boarding		45	45					45	45				
Taxi-Out		24	24					24	24				
Air Time USA		45	45					139	139				
Air Time Foreign Countries		72		72	72			207		207	207		
Air Time Intl Waters	3/05	292		292			3/05	293		293			
Taxi-In		7	7		7			7	7		7	7	
Deplane & Debrief		30	30		30			30	30		30	30	
Customs		30	30		30			30	30		30	30	
Total		1270	284	986	346			1700	464	1236	759		
% of Total			22.4%	77.6%	27.2%				27.3%	72.7%	44.6%		
		Block						Block					
	CDG-IAD	515					CDG-SFO	715					
	IAD-CDG	440					SFO-CDG	670					
Briefing	CDG-ORD	60		60	60								
Boarding		45		45	45								
Taxi-Out		24		24	24								
Air Time USA		54	54										
Air Time Foreign Countries		180		180	180								
Air Time Intl Waters	3/05	315		315									
Taxi-In		7	7										
Deplane & Debrief		30	30										
Customs		15	15										
Briefing	ORD-CDG	60	60										
Boarding		45	45										
Taxi-Out		24	24										
Air Time USA		39	39										
Air Time Foreign Countries		164		164	164								
Air Time Intl Waters	3/05	271		271									
Taxi-In		7	7		7						7	7	
Deplane & Debrief		30	30		30						30	30	
Customs		30	30		30						30	30	
Total		1400	274	1126	540								
% of Total			19.6%	80.4%	38.6%								
		Block											
	CDG-ORD	580											
	ORD-CDG	505											

3/5/05									
Duty Time Apportionment - CRAF									
Segments and block times based on 3/04 schedule month.									
Duty Time Minutes					Duty Time Minutes				
Within/Over					Within/Over				
Intl Waters					Intl Waters				
Within/Over					Within/Over				
& Foreign					& Foreign				
Countries					Countries				
Total					Total				
USA					USA				
Countries					Countries				
Countries					Countries				
Briefing	FRA-KWI	45		45	45	PRG-KWI	45		45
Boarding		60		60	60		60		60
Taxi-Out		24		24	24		24		24
Air Time USA									
Air Time Foreign Countries		254		254	254		245		245
Air Time Intl Waters		144		144			11		11
Taxi-In		7		7	7		7		7
Deplane & Debrief		30		30	30		30		30
Customs		15		15	15		15		15
Briefing	KWI-FRA UNPAID					KWI-PRG	45		45
Boarding							60		60
Taxi-Out							24		24
Air Time USA									
Air Time Foreign Countries							284		284
Air Time Intl Waters							12		12
Taxi-In							7		7
Deplane & Debrief							30		30
Customs							30		30
Total		579	0	579	435		929	0	929
% of Total			0.0%	100.0%	75.1%			0.0%	100.0%
		Block					Block		
	FRA-KWI	429				PRG-KWI	287		
	KWI-FRA UN	0				KWI-PRG	327		
Briefing						KWI-UAB	45		45
Boarding							60		60
Taxi-Out							24		24
Air Time USA									
Air Time Foreign Countries							146		146
Air Time Intl Waters							19		19
Taxi-In							7		7
Deplane & Debrief							30		30
Customs							15		15
Briefing						UAB-PRG	45		45
Boarding							60		60
Taxi-Out							24		24
Air Time USA									
Air Time Foreign Countries							152		152
Air Time Intl Waters							12		12
Taxi-In							7		7
Deplane & Debrief							30		30
Customs							15		15
Total							691	0	691
% of Total								0.0%	100.0%
							Block		
						KWI-UAB	196		
						UAB-PRG	195		