



Foreign national income tax filing options flowchart

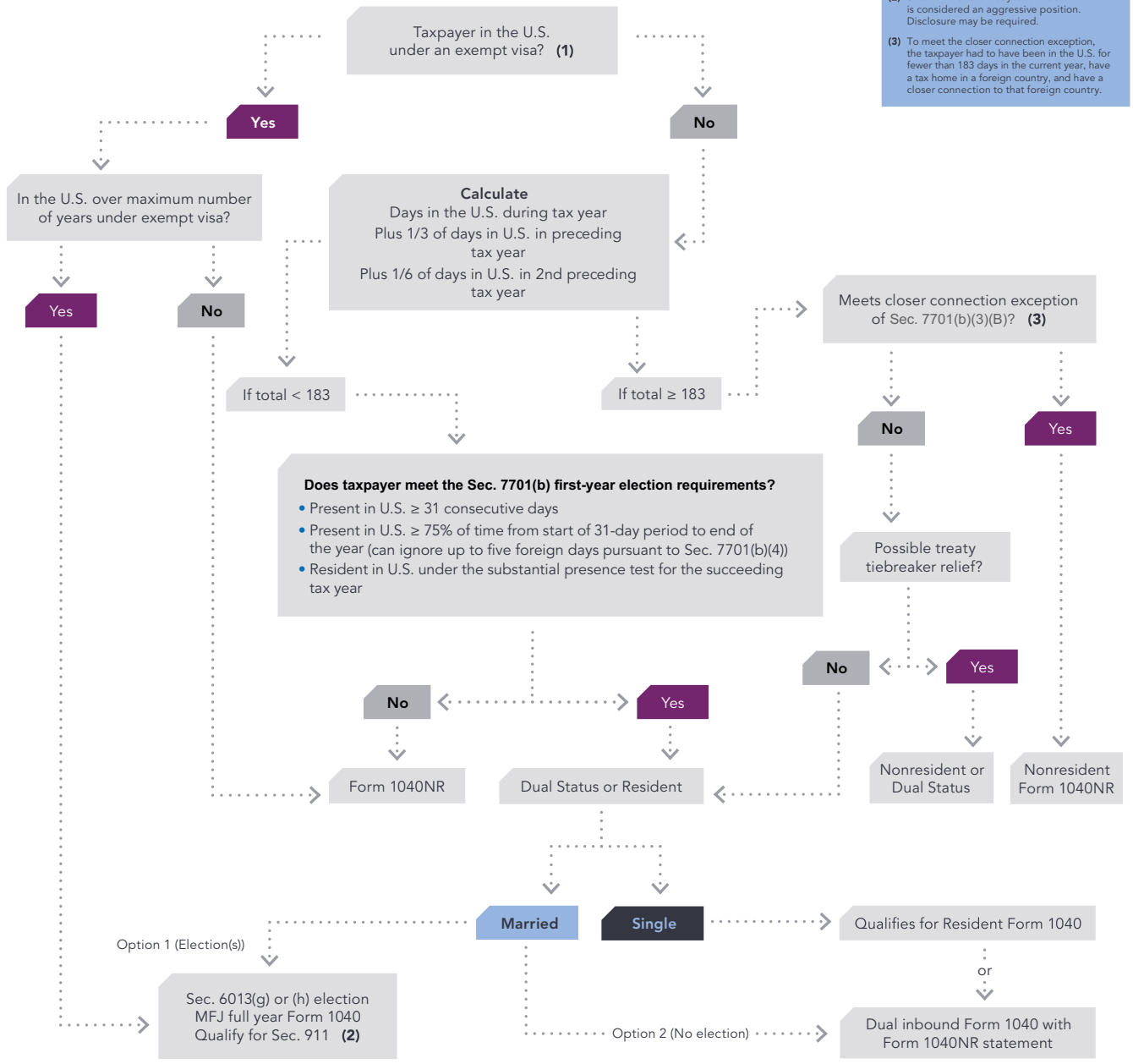
For use in preparing and reviewing 2018 U.S. federal income tax returns

LEGEND

(1) F, J, A, Q, and M visas are exempt.

(2) Sec. 911 with the first-year election is considered an aggressive position. Disclosure may be required.

(3) To meet the closer connection exception, the taxpayer had to have been in the U.S. for fewer than 183 days in the current year, have a tax home in a foreign country, and have a closer connection to that foreign country.



Reviewed Nov. 1, 2018

