

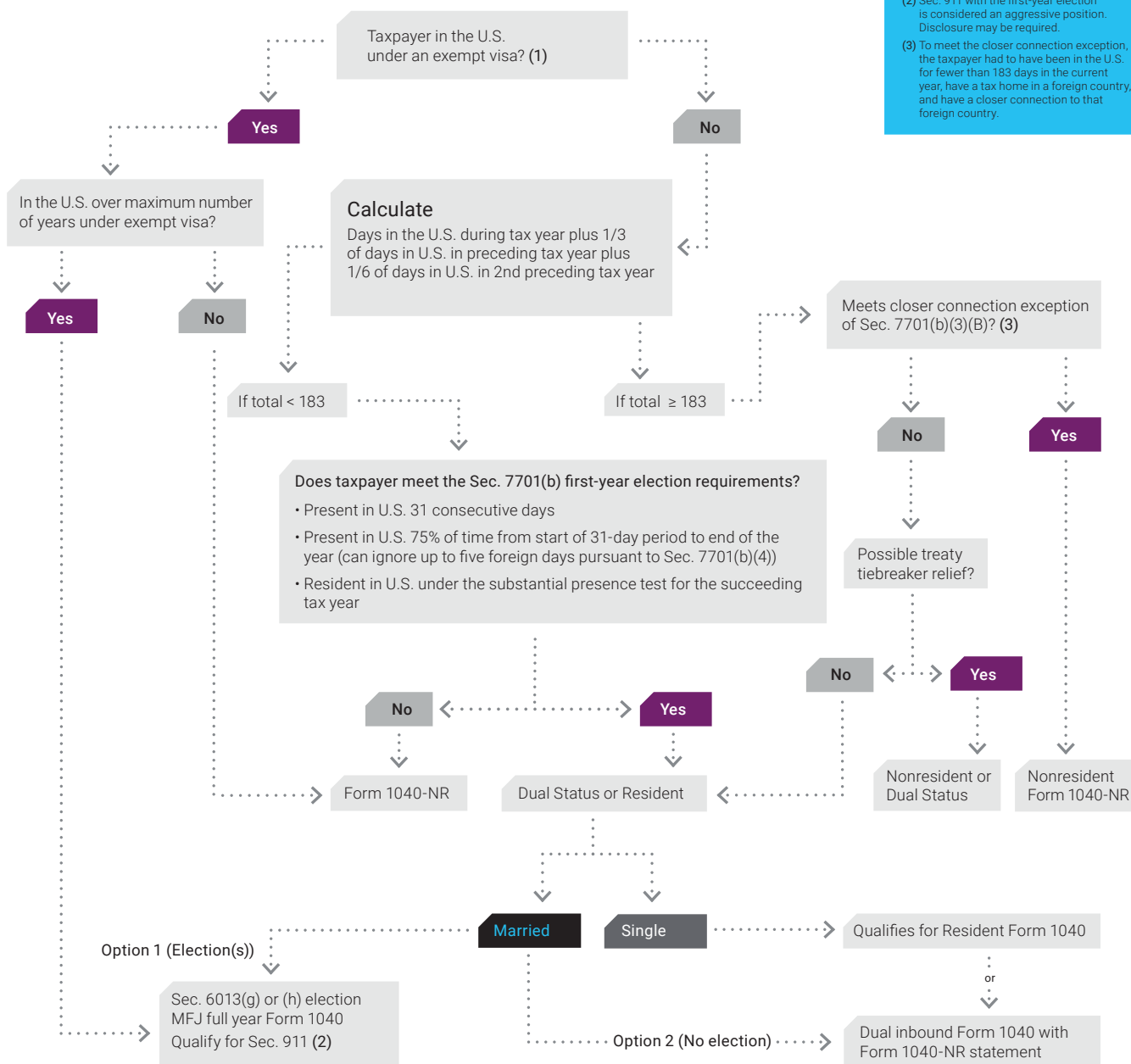


2020 Foreign National Income tax filing options flowchart

For use in preparing and reviewing 2020 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.



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