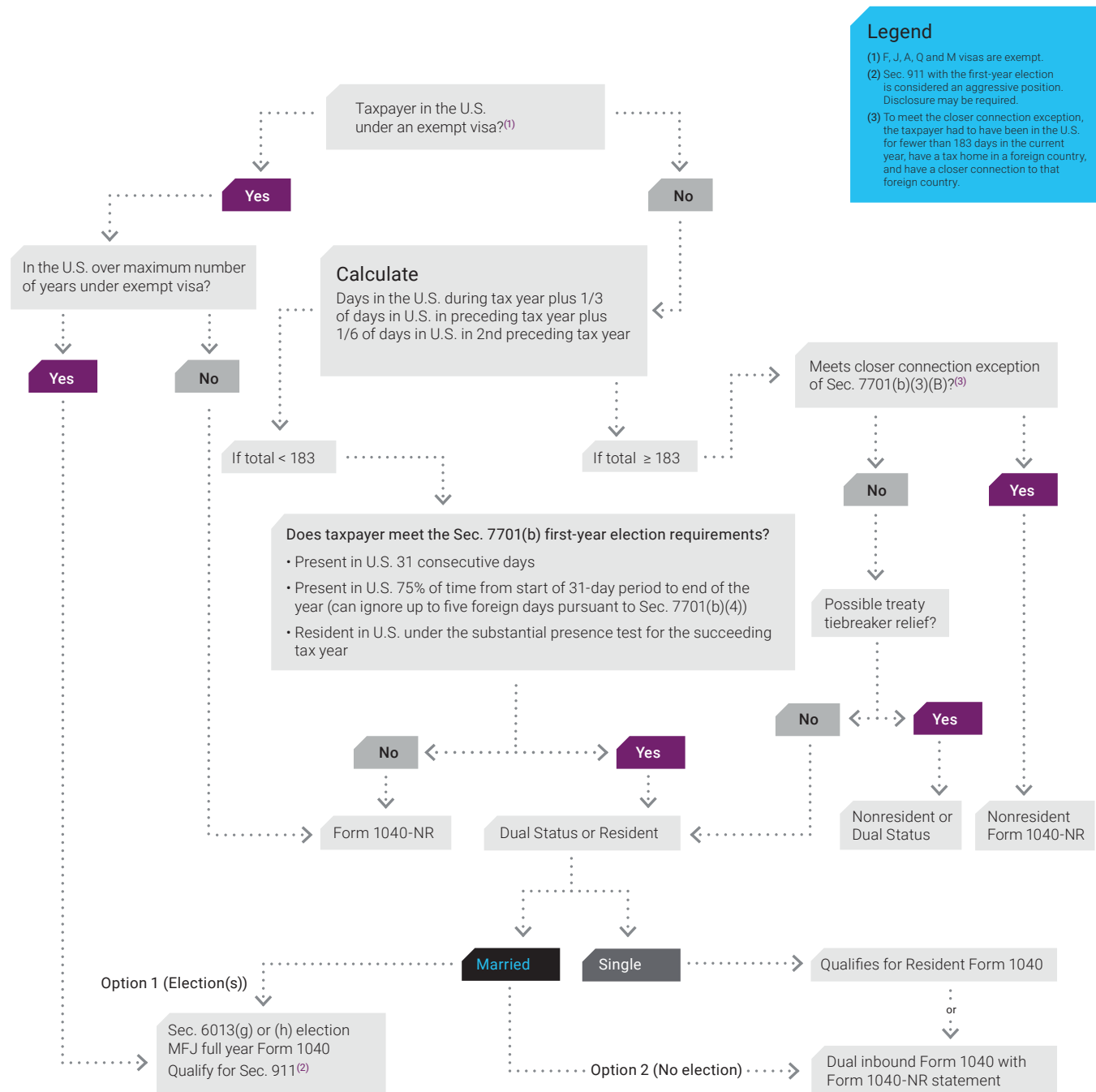




# 2022 Foreign National Income Tax Filing Options Flowchart

For use in preparing and reviewing 2022 U.S. federal income tax returns



Reviewed Dec. 13, 2022

This copyrighted resource is provided exclusively to AICPA Tax Section members and should not be shared, reproduced or used by anyone who is not a member of the AICPA Tax Section without explicit consent from the AICPA Tax Section. See our [terms and conditions](#). For information about content licensing, please email [copyright-permissions@aicpa-cima.com](mailto:copyright-permissions@aicpa-cima.com).

Founded by AICPA and CIMA, the Association of International Certified Professional Accountants powers leaders in accounting and finance around the globe.

© 2022 Association of International Certified Professional Accountants. All rights reserved. AICPA and American Institute of CPAs are trademarks of the American Institute of Certified Public Accountants and are registered in the US, the EU and other countries. The Globe Design is a trademark of the Association of International Certified Professional Accountants and licensed to the AICPA. 2012-17863