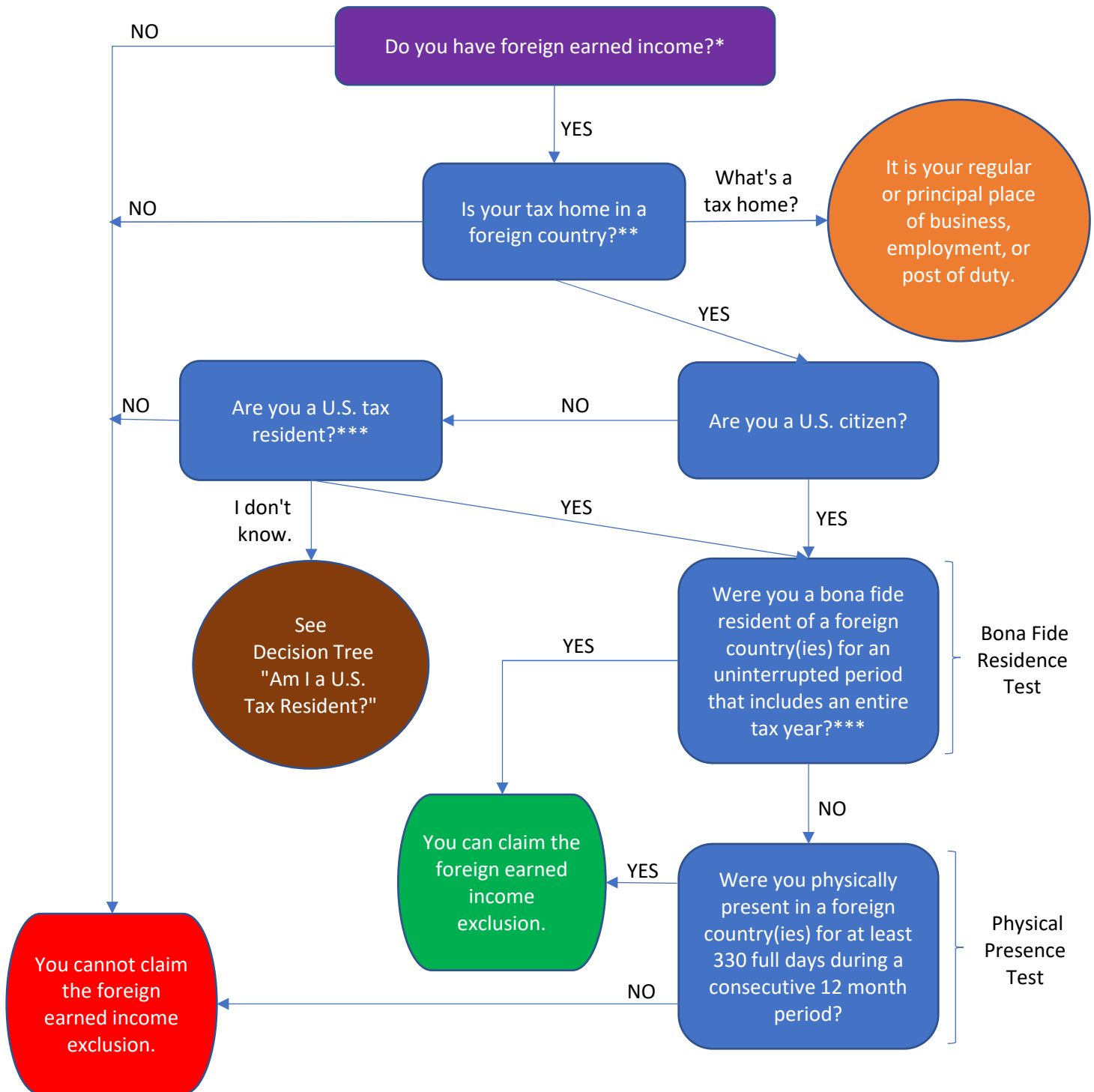


DECISION TREE

CAN I CLAIM THE FOREIGN EARNED INCOME EXCLUSION?



* Foreign earned income means wages, salaries, professional fees, and other compensation received for personal services performed in a foreign country.

** Your tax home must be in a foreign country (or countries) throughout your period of bona fide residence or physical presence.

*** **Beware:** non U.S. citizens who are not citizens or nationals of a country with which the U.S. has an income tax treaty in effect are not eligible to use the bona fide residence test.

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Disclaimer: The flowchart was created in conjunction with a blog and is not all encompassing and should not be relied upon as tax advice.

Refer to IRS Form 2555 for more information.