
TABLE OF CONTENTS

Introduction	1
I. Introduction	1
Chapter 1: Filing Information	3
I. Filing Requirements	3
II. Nonresident Alien Spouse Treated as a Resident	12
III. Estimated Tax Payments	16
IV. Other Forms You May Have to File	16
Chapter 1: Test Your Knowledge	19
Chapter 1: Solutions and Suggested Responses	21
Chapter 2: Withholding Tax	23
I. Income Tax Withholding	23
II. 30% Flat Rate Withholding	24
III. Social Security and Medicare Taxes	25
Chapter 2: Test Your Knowledge	29
Chapter 2: Solutions and Suggested Responses	31
Chapter 3: Self-Employment Tax	33
I. Who Must Pay Self-Employment Tax?	33
II. Exemption From Dual-Country Social Security and Medicare Taxes	34
Chapter 3: Test Your Knowledge	35
Chapter 3: Solution and Suggested Responses	37
Chapter 4: Foreign Earned Income and Housing: Exclusion – Deduction	39
I. Who Qualifies for the Exclusions and the Deduction?	39
II. Requirements	39
III. Foreign Earned Income Exclusion	63
IV. Foreign Housing Exclusion and Deduction	69
V. Form 2555	75
Chapter 4: Test Your Knowledge	81
Chapter 4: Solutions and Suggested Responses	83
Chapter 5: Deductions and Credits	85
I. Items Related to Excluded Income	85
II. Contributions to Foreign Charitable Organizations	86
III. Contributions to Individual Retirement Arrangements	86
IV. Taxes of Foreign Countries and U.S. Territories	87
V. How to Report Deductions	91
Chapter 5: Test Your Knowledge	95
Chapter 5: Solutions and Suggested Responses	97

Chapter 6: Tax Treaty Benefits	99
I. Purpose of Tax Treaties	99
II. Common Benefits	100
III. Competent Authority Assistance	101
IV. Obtaining Copies of Tax Treaties	101
Chapter 6: Test Your Knowledge	103
Glossary	105
Index	107
Final Exam Copy	109