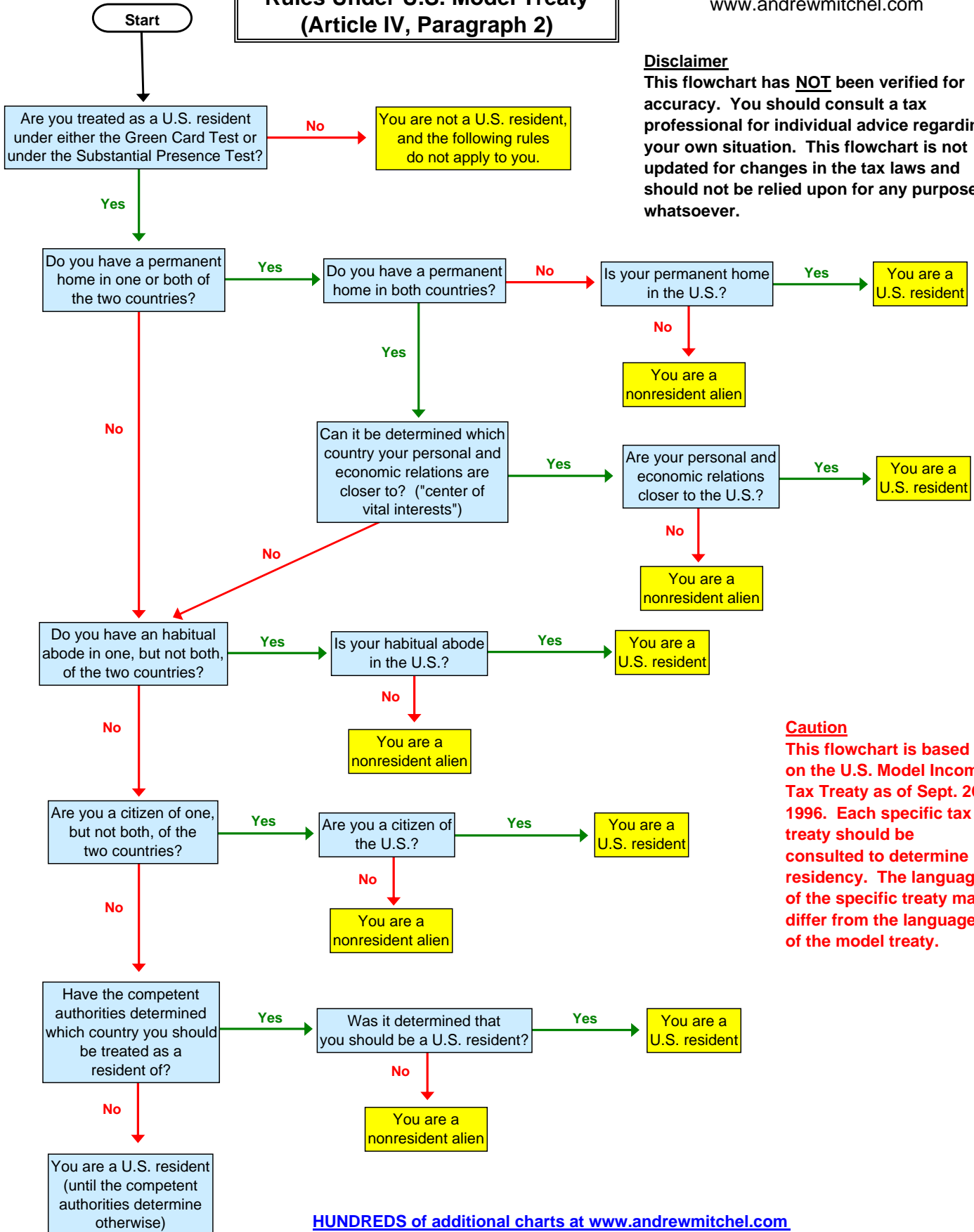


**Individual Residency "Tie-Breaker"
Rules Under U.S. Model Treaty
(Article IV, Paragraph 2)**

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Disclaimer

This flowchart has **NOT** been verified for accuracy. You should consult a tax professional for individual advice regarding your own situation. This flowchart is not updated for changes in the tax laws and should not be relied upon for any purpose whatsoever.



Caution

This flowchart is based on the U.S. Model Income Tax Treaty as of Sept. 26, 1996. Each specific tax treaty should be consulted to determine residency. The language of the specific treaty may differ from the language of the model treaty.

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