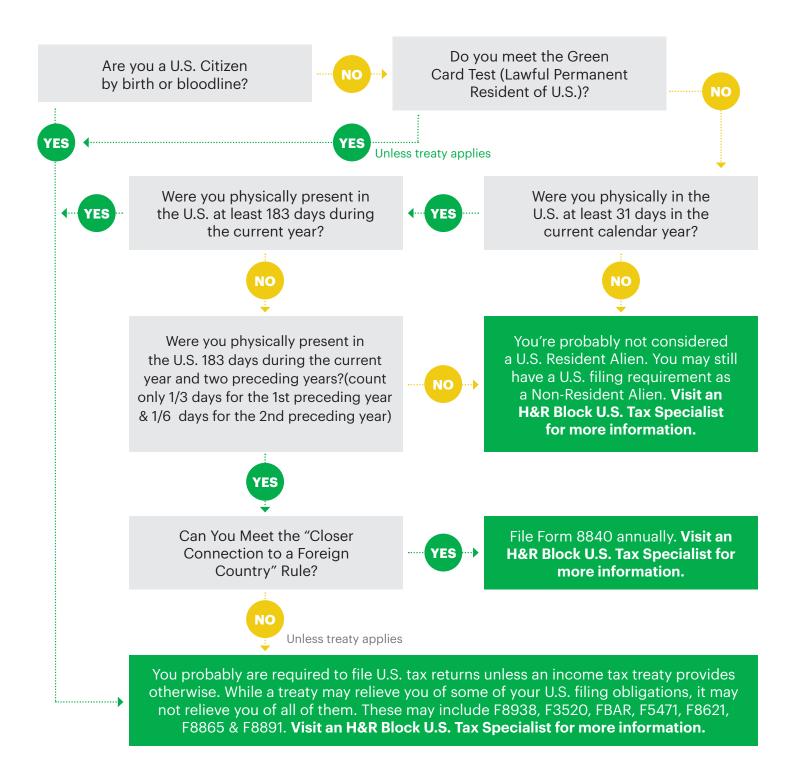


## **U.S. tax returns**

## Do I need to file a U.S. tax return?



IRS Circular 230 Disclaimer: To ensure compliance with IRS Circular 230, any U.S. federal tax advice provided in this communication is not intended or written to be used, and it cannot be used by, the recipient or any other taxpayer (i) for the purpose of avoiding tax penalties that may be imposed on the recipient or any other taxpayer, or (ii) in promoting, marketing or recommending to another party a partnership or other entity, investment plan, arrangement or other transaction addressed herein. Any advice prepared was based on our understanding of the tax law in effect at the time it was written. The information contained in this chart does not constitute tax advice with respect to any specific circumstances. Each tax situation is unique. Please consult an H&R Block U.S. Tax Specialist or other qualified professional advisor for more information.