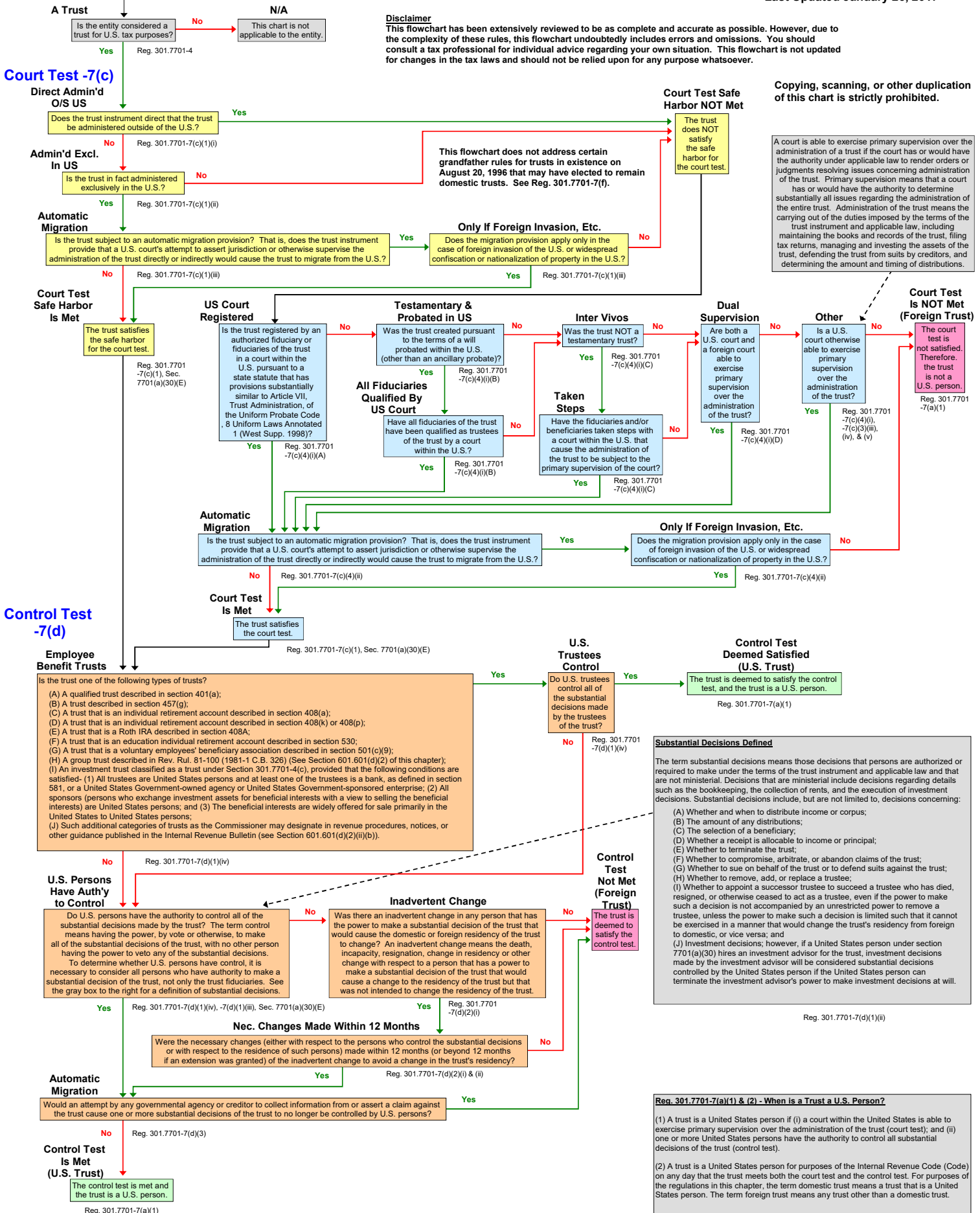


**Disclaimer**  
This flowchart has been extensively reviewed to be as complete and accurate as possible. However, due to the complexity of these rules, this flowchart undoubtedly includes errors and omissions. You should consult a tax professional for individual advice regarding your own situation. This flowchart is not updated for changes in the tax laws and should not be relied upon for any purpose whatsoever.

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A court is able to exercise primary supervision over the administration of a trust if the court has or would have the authority under applicable law to render orders or judgments resolving issues concerning administration of the trust. Primary supervision means that a court has or would have the authority to determine substantially all issues regarding the administration of the entire trust. Administration of the trust means the carrying out of the duties imposed by the terms of the trust instrument and applicable law, including maintaining the books and records of the trust, filing tax returns, managing and investing the assets of the trust, defending the trust from suits by creditors, and determining the amount and timing of distributions.



**Reg. 301.7701-7(a)(1) & (2) - When is a Trust a U.S. Person?**  
(1) A trust is a United States person if (i) a court within the United States is able to exercise primary supervision over the administration of the trust (court test); and (ii) one or more United States persons have the authority to control all substantial decisions of the trust (control test).  
(2) A trust is a United States person for purposes of the Internal Revenue Code (Code) on any day that the trust meets both the court test and the control test. For purposes of the regulations in this chapter, the term domestic trust means a trust that is a United States person. The term foreign trust means any trust other than a domestic trust.