This chart does not address the special rules for members of armed forces in residence in a U.S. Possession (Reg. 1.937-1(b)).

### Bona Fide Residence in a U.S. Possession

**Possession**

- **183 Days in Possession**
  - **BFR within last 3 years** (Reg. 1.937-1(f)(1)(i))
  - **BFR in 2 prior years** (Reg. 1.937-1(f)(1)(ii))

- **549 Days in Possession**
  - **BFR within last 3 years** (Reg. 1.937-1(f)(1)(iii))

- **<91 Days in the U.S.**
  - **BFR in 2 prior years** (Reg. 1.937-1(f)(1)(ii))

- **Days in Possession > 152**
  - **BFR for at least 3 years** after move (Reg. 1.937-1(f)(2)(i)(A))
  - **BFR for at least 3 years** after move (Reg. 1.937-1(f)(2)(i)(B))
  - **BFR for at least 3 years** after move (Reg. 1.937-1(f)(2)(i)(C))

### Tax Home or Closer Conn. Outside Possession

- **BFR within last 3 years**
  - **Tax Home**
  - **Closer Conn.**

- **BFR within 3 years**
  - **Outside Possession**

### Tax Home Test (d) Abode Outside Possession

- **Seafarer**
- **During any part of the taxable year, was taxpayer’s regular place of abode in a real and substantial sense outside the relevant possession?**
- **Was the individual a bona fide resident of the relevant possession for at least 3 years immediately preceding the taxable year?**

### Rented at FMV

- **The taxpayer is a bona fide resident of the possession.**

### Present in the U.S.

- **Was the taxpayer present in the U.S. during the taxable year?**

### Not Present in the U.S.

- **Not a BFR**
- **Not Present in the U.S.**

### Day-Counting Rules (c)(3)

- **Physically Present in Relevant Possession**
- **Physically Present in another Possession**
- **Physically Present in the U.S.**
- **In Transit**
- **Abroad on a U.S. Govt. Employee**
- **Abroad on a U.S. Student**
- **Abroad on a U.S. Athlete**
- **Not Present in the U.S.**

**Legend**

- **BFR** = Bona Fide Residence
- **N/A** = Not Applicable