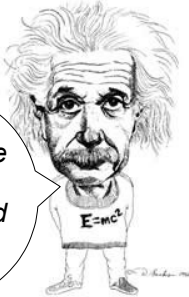


Hey Einstein! Have you searched *Income tax* law for "**Excluded income**"?

1. Go to <http://ecfr.gpoaccess.gov>
2. Click on "Simple Search"
3. Enter Title 26, and Search for:

- excluded income
- eliminated income
- eliminated items
- specific sources
- specific guidance
- *exempt income* - use `<i>exempt income</i>`
- exempt, eliminated, or excluded income
- the sources of income for purposes of the income tax
- how to determine taxable income
- income that is exempt or excluded
- income that is not considered tax exempt

"hardest thing in the world to understand is income tax"



RESULT: Section 861-8T(d)(2)(ii) and (iii)

*According to the "code", only *foreign sources* of income are taxable (*not exempt*).

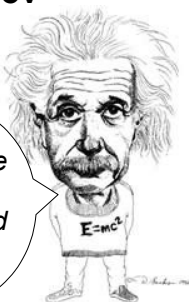
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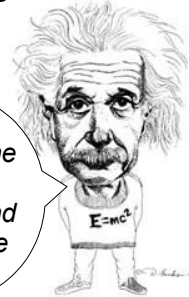
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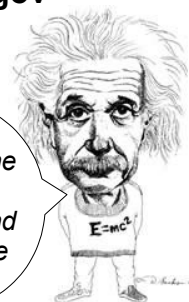
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