

8938 Thresholds	Married Filing Joint		Other Filing Status	
	31-Dec	At any time during the year	31-Dec	At any time during the year
<b>Living in U.S.</b>	\$100,000	\$150,000	\$50,000	\$75,000
<b>Living Abroad</b> **	\$400,000	\$600,000	\$200,000	\$300,000
**: Meet the Bona Fide Resident or Physical Present Test definitions of section 911				