



Country of taxation	French citizens		Dual Citizens			US citizens	Others
	No green card	green card	French/US	French/other			
				No green card	Green card		
<b>FRANCE</b> 	Yes	Yes	Yes	Yes	No	No	Yes
<b>USA</b> 	No	Yes	Yes	No	Yes	Yes	Yes Only if they have a green card
<b>Foreign tax credit in the United States</b>	No	Yes	Yes	<b>If taxation in a third country : check the tax treaty with the third country</b>	Yes		<b>If taxation in a third country :</b> <ul style="list-style-type: none"> <li>- check tax treaty with the third country</li> <li>- US foreign tax credit</li> </ul>