2555-EZ

Department of the Treasury Internal Revenue Service

Foreign Earned Income Exclusion

► See separate instructions. ► Attach to Form 1040.

OMB No. 1545-1326 Attachment Sequence No. 34A Your social security number

You May Use

This Form

If You:

Part I

Name shown on Form 1040

• Are a U.S. citizen or a resident alien.

- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$70,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income. • Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Tests To See If You Can Take the Foreign Earned Income Exclusion

| 1 | Bona Fide Residence Test | | | | |
|------------------------------|---|--|----------------------|-------------------|--|
| а | Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? | | | | |
| b | • If you answered "No," you do not meet this test. Go to line 2 to see if you meet the Physical Presence Test. Enter the date your bona fide residence began ▶, and ended (see instructions) ▶ | | | | |
| 2 | Physical Presence Test | | | | |
| а | a Were you physically present in a foreign country or countries for at least 330 full days during— { 1997, or any other period of 12 months in a row starting or ending in 1997? } | | | | |
| | If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3. If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above. | | | | |
| b | The physical presence test i | s based on the 12-month period from | through > | | |
| 3 | Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? | | | | |
| Pai | Part II General Information | | | | |
| 4 | Your foreign address (including | country) | | 5 Your occupation | |
| 6 | Employer's name | 7 Employer's U.S. address (including ZIP code) | 8 Employer's foreign | address | |
| a b c 10a b c | Employer is (check any that apply): A U.S. business | | | | |
| 11a | List your tax home(s) during 1997 and date(s) established. ▶ | | | | |
| b | Of what country are you a citizen/national? ▶ | | | | |

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Days Present in the United States—Complete this part if you were present in Part III the United States or its possessions in 1997. (c) Number of days (d) Income earned in U.S. (a) Date arrived in U.S. 12 (b) Date left U.S. in U.S. on business on business (attach computation) Figure Your Foreign Earned Income Exclusion 13 \$70,000 00 Maximum foreign earned income exclusion . Enter the number of days in your qualifying period that fall within 1997 • If you entered 365 days on line 14, enter "1.00" here. 15 • Otherwise, divide line 14 by 365 and enter the result here as a decimal (to two places). 16 Multiply line 13 by line 15 Enter, in U.S. dollars, the total foreign earned income you earned and received in 1997 (see 17 instructions). Be sure to include this amount on Form 1040, line 7



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Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21. Next to the amount write "2555-EZ." On Form 1040, subtract

this amount from your income to arrive at total income on Form 1040, line 22