

# Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Name shown on Form 1040

Your social security number

### You May Use This Form If You:

- 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.

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

### 1 Bona Fide Residence Test

- a 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)?  Yes  No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
  - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ \_\_\_\_\_, and ended (see instructions) ▶ \_\_\_\_\_.

### 2 Physical Presence Test

- 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? }  Yes  No
- 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 is 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?

- Yes  No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
  - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

## Part II General Information

4 Your foreign address (including country)		5 Your occupation
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6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
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- 9 Employer is (check any that apply):
- a A U.S. business
  - b A foreign business
  - c Other (specify) ▶ \_\_\_\_\_
- 10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ \_\_\_\_\_
- b If you did not file Form 2555 or 2555-EZ after 1981, check here  and go to line 11a now.
- c Have you ever revoked the foreign earned income exclusion?  Yes  No
- d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ \_\_\_\_\_
- 11a List your tax home(s) during 1997 and date(s) established. ▶ \_\_\_\_\_
- b Of what country are you a citizen/national? ▶ \_\_\_\_\_

