

# Foreign Earned Income

▶ See separate instructions. ▶ Attach to front of Form 1040.

## For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040	Your social security number : : :
A Your foreign address (including country)	B Your occupation

- C** Employer's name ▶ .....
- D(1)** Employer's U.S. address ▶ .....
- (2)** Employer's foreign address ▶ .....
- E** Employer is (check ▶) (1)  A foreign entity (2)  A U.S. company (3)  Self  
any that apply: (4)  A foreign affiliate of a U.S. company (5)  Other (specify) ▶ .....
- F** Enter earlier years (after 1981) that you filed Form 2555 to claim either of the exclusions. ▶ .....
- G(1)** If you chose to claim an exclusion in an earlier year (after 1981), have you revoked your choice? . . . .  Yes  No
- (2)** If "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ .....
- H** Test under which you qualify to claim (1)  Bona fide residence test (Part I)  
the exclusion(s) and/or deduction (2)  Physical presence test (Part II)
- I** Are you a U.S. citizen? . . . . .  Yes  No
- J(1)** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions . . . . .  Yes  No
- (2)** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ .....
- K** List your tax home(s) during your tax year and date(s) established. ▶ .....

**Next, complete either Part I or Part II. If an item does not apply, write "NA." If you do not provide the information asked for, any exclusion or deduction you claim may be disallowed.**

### **Part I** Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.)

- 1** Date bona fide residence began ▶ ....., and ended ▶ .....
- 2** Kind of living quarters in foreign country ▶ **a**  Purchased house **b**  Rented house or apartment **c**  Rented room  
**d**  Quarters furnished by employer
- 3a** Did any of your family live with you abroad during any part of the tax year? . . . . .  Yes  No
- b** If "Yes," who and for what period? ▶ .....
- 4a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) . . . . .  Yes  No
- b** Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.)  Yes  No
- If you answered "Yes" to 4a and "No" to 4b, you do not qualify as a bona fide resident. Do not complete the rest of Part I.**
- 5** Complete columns (a)–(d) below if you were present in the United States or its possessions during the tax year. **Do not** include the income from column (d) in Part III, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 6a** State any contractual terms or other conditions relating to the length of your employment abroad. ▶ .....
- b** State the type of visa under which you entered the foreign country. ▶ .....
- c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation  Yes  No
- d** Did you maintain a home in the United States while living abroad? . . . . .  Yes  No
- e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ .....

**Part II Taxpayers Qualifying Under Physical Presence Test** (See page 2 of the instructions.)

- 7 The physical presence test is based on the 12-month period from ▶ ..... through ▶ .....
- 8 Enter your principal country of employment during your tax year. ▶ .....
- 9 Enter all travel abroad during the 12-month period shown on line 7. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If the last entry is an arrival in a foreign country, enter the number of full days to the end of the 12-month period. If you have no travel to report during the period, write in the schedule below that you were physically present in a foreign country or countries during the entire 12-month period. **Do not** include the income from column (f) below in Part III, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

**Part III All Taxpayers**

**Note:** Enter on lines 10 through 14 all income, including noncash income, you earned and actually or constructively received during your 1992 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 5, column (d), or line 9, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

**If you are a cash basis taxpayer, report on Form 1040 all income you received in 1992, no matter when you performed the service.**

1992 Foreign Earned Income	Amount (in U.S. dollars)	
<b>10</b> Total wages, salaries, bonuses, commissions, etc. . . . .	<b>10</b>	
<b>11</b> Allowable share of income for personal services performed (see instructions):	<b>11a</b>	
<b>a</b> In a business (including farming) or profession . . . . .	<b>11b</b>	
<b>b</b> In a partnership (list name, address, and nature of income) ▶ .....		
<b>12</b> Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	<b>12a</b>	
<b>a</b> Home (lodging) . . . . .	<b>12b</b>	
<b>b</b> Meals. . . . .	<b>12c</b>	
<b>c</b> Car . . . . .	<b>12d</b>	
<b>d</b> Other property or facilities (specify) ▶ .....		
<b>13</b> Allowances, reimbursements, or expenses paid on your behalf for services you performed:	<b>13a</b>	
<b>a</b> Cost of living and overseas differential. . . . .	<b>13b</b>	
<b>b</b> Family . . . . .	<b>13c</b>	
<b>c</b> Education . . . . .	<b>13d</b>	
<b>d</b> Home leave. . . . .	<b>13e</b>	
<b>e</b> Quarters. . . . .	<b>13f</b>	
<b>f</b> For any other purpose (specify) ▶ .....		
<b>g</b> Add lines 13a through 13f. . . . .	<b>13g</b>	
<b>14</b> Other foreign earned income (specify) ▶ .....	<b>14</b>	
<b>15</b> Add lines 10 through 12d, line 13g, and line 14. . . . .	<b>15</b>	
<b>16</b> Total amount of meals and lodging included on line 15 that is excludable (see instructions) . . . . .	<b>16</b>	
<b>17</b> Subtract line 16 from line 15. This is your <b>foreign earned income</b> . . . . . ▶	<b>17</b>	

**Go to page 3. Complete Part IV next if you choose to claim the housing exclusion or are claiming the housing deduction. Otherwise, skip to Part V.**

**Part IV For Taxpayers Claiming the Housing Exclusion AND/OR Deduction**

18	Qualified housing expenses for the tax year (see instructions) . . . . .			18		
19	Number of days in your qualifying period that fall within your 1992 tax year (see instructions) . . . . .	19				
20	Multiply \$22.91 by the number of days on line 19. Enter the result, but do not enter more than \$8,385.00			20		
21	Subtract line 20 from line 18. If the result is zero or less, do not complete the rest of Part IV or any of Part VII . . . . .			21		
22	Enter employer-provided amounts (see instructions) . . . . .	22				
23	Enter the amount from line 17 . . . . .	23				
24	Divide line 22 by line 23 and enter the result as a decimal (to two places). Do not enter more than "1.00" . . . . .			24		× .
25	<b>Housing exclusion.</b> Multiply line 21 by line 24. Enter the result, but do not enter more than the amount on line 22. Also, enter this amount on line 35 . . . . . ▶			25		
	<b>Note:</b> If line 21 is <b>more than</b> line 25, complete line 26. Otherwise, go to Part V if you choose to claim the foreign earned income exclusion.					
26	Subtract line 25 from line 21. Enter the result here and on line 40. Complete Parts V and VI before Part VII if you choose to claim the foreign earned income exclusion . . . . . ▶			26		

**Part V For Taxpayers Claiming the Foreign Earned Income Exclusion**

27	Maximum foreign earned income exclusion . . . . .			27	\$70,000	00
28	Number of days in your qualifying period that fall within your 1992 tax year (see instructions for line 19) . . . . .	28				
29	Divide line 28 by the number of days in your 1992 tax year (usually 366) and enter the result as a decimal (to two places). If the number of days in your 1992 tax year is the same as the number on line 28, enter "1.00" . . . . .			29		× .
30	Multiply line 27 by line 29 . . . . .			30		
31	Enter the amount from line 17 . . . . .	31				
32	Enter the amount from line 25 . . . . .	32				
33	Subtract line 32 from line 31 . . . . .			33		
34	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 30 or line 33 here and on line 36 . ▶			34		

**Part VI For Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

35	Housing exclusion from line 25 . . . . .	35				
36	Foreign earned income exclusion from line 34 . . . . .	36				
37	Add lines 35 and 36 . . . . .			37		
38	Deductions allowed in figuring your adjusted gross income (Form 1040, line 31) that are allocable to the excluded income. See instructions and attach computation . . . . .			38		
39	Subtract line 38 from line 37. Enter the result here and in parentheses on Form 1040, line 22. Next to the amount write "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 23 . . . . . ▶			39		

**Part VII For Taxpayers Claiming the Housing Deduction—Complete this part only if (1) you entered an amount on line 26, and (2) line 17 is more than line 37.**

40	Enter the amount from line 26 . . . . .			40		
41	Enter the amount from line 17 . . . . .	41				
42	Enter the amount from line 37 . . . . .	42				
43	Subtract line 42 from line 41 . . . . .			43		
44	Enter the <b>smaller</b> of line 40 or line 43 . . . . .			44		
	<b>Note:</b> If line 43 is <b>more than</b> line 44 and you could not deduct all of your 1991 housing deduction because of the 1991 limitation, complete the worksheet on page 4 of the instructions to figure how much of your 1991 housing deduction may be carried over to 1992. Otherwise, enter -0- on line 45.					
45	Housing deduction carryover from 1991 (from worksheet on page 4 of the instructions) . . . . .			45		
46	<b>Housing deduction.</b> Add lines 44 and 45. Enter the total here and on Form 1040 to the left of line 30. Next to the amount on Form 1040 write "Form 2555." Add it to the total adjustments reported on that line . ▶			46		