

See separate instructions. Attach to Form 1040.

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

Name shown on Form 1040

Your social security number

Part I General Information

- 1 Your foreign address (including country)
2 Your occupation
3 Employer's name
4a Employer's U.S. address
b Employer's foreign address
5 Employer is (check any that apply):
6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form.
6b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here
6c Have you ever revoked either of the exclusions?
6d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective.
7 Of what country are you a citizen/national?
8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home?
8b 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.
9 List your tax home(s) during your tax year and date(s) established.

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

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

- 10 Date bona fide residence began and ended
11 Kind of living quarters in foreign country
12a Did any of your family live with you abroad during any part of the tax year?
12b If "Yes," who and for what period?
13a 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?
13b Are you required to pay income tax to the country where you claim bona fide residence?
14 If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040.

Table with 8 columns: (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). The table is currently empty.

- 15a List any contractual terms or other conditions relating to the length of your employment abroad.
b Enter 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
d Did you maintain a home in the United States while living abroad?
e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you.

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

- 16 The physical presence test is based on the 12-month period from ► through ►
- 17 Enter your principal country of employment during your tax year. ►
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. 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 you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column (f) below in Part IV, 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 IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2002 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 14, column (d), or line 18, 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 2002, no matter when you performed the service.

2002 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	20a	
b	In a partnership. List partnership's name and address and type of income. ►	20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging)	21a	
b	Meals	21b	
c	Car	21c	
d	Other property or facilities. List type and amount. ►	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential	22a	
b	Family	22b	
c	Education	22c	
d	Home leave	22d	
e	Quarters.	22e	
f	For any other purpose. List type and amount. ►	22f	
g	Add lines 22a through 22f.	22g	
23	Other foreign earned income. List type and amount. ►	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions) . .	25	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2002 foreign earned income ►	26	

Part V All Taxpayers

27 Enter the amount from line 26	27		
Are you claiming the housing exclusion or housing deduction? <input type="checkbox"/> Yes. Complete Part VI. <input type="checkbox"/> No. Go to Part VII.			

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28 Qualified housing expenses for the tax year (see instructions)	28				
29 Number of days in your qualifying period that fall within your 2002 tax year (see instructions)	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 40px; height: 20px;">29</td> <td style="width: 40px; text-align: right;">days</td> </tr> </table>	29	days		
29	days				
30 Multiply \$29.70 by the number of days on line 29. If 365 is entered on line 29, enter \$10,842.00 here	30				
31 Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX	31				
32 Enter employer-provided amounts (see instructions)	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 40px; height: 20px;">32</td> <td style="width: 40px;"></td> </tr> </table>	32			
32					
33 Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	33	× .			
34 Housing exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII ▶ Note: <i>The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.</i>	34				

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

35 Maximum foreign earned income exclusion	35	\$80,000	00		
36 • If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2002 tax year (see the instructions for line 29).	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 40px; height: 20px;">36</td> <td style="width: 40px; text-align: right;">days</td> </tr> </table>	36	days		
36	days				
37 • If line 36 and the number of days in your 2002 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 36 by the number of days in your 2002 tax year and enter the result as a decimal (rounded to at least three places).	37	× .			
38 Multiply line 35 by line 37	38				
39 Subtract line 34 from line 27	39				
40 Foreign earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII ▶	40				

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

41 Add lines 34 and 40	41		
42 Deductions allowed in figuring your adjusted gross income (Form 1040, line 35) that are allocable to the excluded income. See instructions and attach computation	42		
43 Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22. ▶	43		

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 31 is more than line 34 and (b) line 27 is more than line 41.

44 Subtract line 34 from line 31	44		
45 Subtract line 41 from line 27	45		
46 Enter the smaller of line 44 or line 45 Note: <i>If line 45 is more than line 46 and you could not deduct all of your 2001 housing deduction because of the 2001 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.</i>	46		
47 Housing deduction carryover from 2001 (from worksheet on page 4 of the instructions)	47		
48 Housing deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 34. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	48		

