

Foreign Earned Income Exclusion

Department of the Treasury
Internal Revenue Service (99)

▶ 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 \$91,400 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—
 { 2009 or } Yes No
 { any other period of 12 months in a row starting or ending in 2009? }
- 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 |
| 6 Employer's name | 7 Employer's U.S. address (including ZIP code) | 8 Employer's foreign address |
| g Employer is (check any that apply): | | |
| a A U.S. business | | <input type="checkbox"/> |
| b A foreign business | | <input type="checkbox"/> |
| c Other (specify) ▶ _____ | | <input type="checkbox"/> |
| 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 ▶ <input type="checkbox"/> and go to line 11a now. | | |
| c Have you ever revoked the foreign earned income exclusion? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____ | | |
| 11a List your tax home(s) during 2009 and date(s) established. ▶ _____ | | |
| b Of what country are you a citizen/national? ▶ _____ | | |

