## Form **2555-EZ**

## **Foreign Earned Income Exclusion**

Department of the Treasury Internal Revenue Service (99) ► See separate instructions.

► Attach to Form 1040.

And You:

OMB No. 1545-0074

2009

Attachment Sequence No. 34A

Name shown on Form 1040

Your social security number

## You May Use This Form If You:

Part I

- 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.

- 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										
	(see page 2 of the instructions)?									
	• 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									
а	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.									
	<ul> <li>If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above.</li> </ul>									
<b>L</b>										
D	The physical presence test is t	pased on the 12-month period from ►through ►								
•										
3										
	residence or physical presence, whichever applies?									
		can take the exclusion. Complete Part II below and then go to page 2.								
	• If you answered "No," you c	annot take the exclusion. Do not file this form.								
Part II General Information										
<b>4</b> Y	our foreign address (including o	country) 5 Your occupation								
6 E	mployer's name	7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address								
9	Employer is (check any that ap	ylqc:								
_	A U.S. business									
b	A foreign business									
С	and the state of the									
10a	Other (specify) ►									
b	-	r 2555-EZ after 1981, check here ▶ □ and go to line 11a now.								
C	-	· · · · · · · · · · · · · · · · · · ·								
_	Have you ever revoked the foreign earned income exclusion?									
d		he tax year for which the revocation was effective.								
11a	List your tax home(s) during 2009 and date(s) established. ▶									
<b>L</b>										
b	Of what country are you a citizen/national? ▶									

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Pa		ent in the United State or its possessions during	•	olete this part	if you	wer	re in the		
12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business on			(d) Income earned in U.S. business (attach computation)			
Pa	rt IV Figure You	r Foreign Earned Inco	me Excl	usion					
13	Maximum foreign earned inc	come exclusion				13	\$91,400	00	
14	Enter the number of days in	your qualifying period that fall with	in 2009 .	14	days				
15	5 Did you enter 365 on line 14?  Yes. Enter "1.000."  No. Divide line 14 by 365 and enter the result as a						× .		
		o at least three places).				15			
16	Multiply line 13 by line 15 .					16			
17	Enter, in U.S. dollars, the instructions). Be sure to incl		17						
18	on Form 1040, line 21. Nex	clusion. Enter the smaller of line of the to the amount enter "2555-EZ." total income on Form 1040, line 22	On Form 104	0, subtract this ar	nount	18			