

# Foreign Earned Income

2555

## FOR USE BY U.S. CITIZENS AND RESIDENT ALIENS LIVING OVERSEAS

### PART I

If both taxpayer and spouse have earned income from work, each should fill out separate sheets

Name:

**1** Your Foreign Address:

Country:

**2** Occupation:

**3** Employer's Name:

**4a** Employer's U.S. Address:

**4b** Employer's Foreign Address:

**5** (CHECK ALL THAT APPLY) Employer is:  A Foreign Entity  A U.S. Company  Self  A Foreign Affiliate of a U.S. Company

Other (PLEASE SPECIFY):

**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 work location?

Yes  No

**8b** If yes, enter location of the separate foreign residence. City:

Country:

Enter the number of days during your tax year that you maintained a second household at that address. No. of Days:

**9** List your work location home(s) below, if different from line #1 above.

Location:

Date established:

Location:

Date established:

**\*\*Before Completing Part II or III – Please Consult with us to ascertain which is applicable for your situation\*\***

### PART II — BONA FIDE RESIDENCE

**Bona Fide Residence Test:** You must reside overseas for a full calendar year and be subject to income tax at the country of residence

**10** Date bona fide residence began on \_\_\_\_\_, and ended on \_\_\_\_\_ or  continues.

**11** Kind of living quarters in foreign country:  a Purchased house  b Rented house or apartment  c Rented room

d Quarters furnished by employer

**12a** Did any of your family live with you abroad during any part of the tax year?  Yes  No

**12b** If "Yes," who: \_\_\_\_\_ and for what period: \_\_\_\_\_  entire year

**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?  Yes  No

**13b** Are you required to pay income tax to the country where you claim bona fide residence?  Yes  No

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident, proceed to Part III.

**PART II CONTINUED**

**Bona Fide Residence Test:** You must reside overseas for a full calendar year and be subject to income tax at the country of residence

**14** If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below.

**Please fill in table below or if you did not travel check box:**  No Travel

a. DATE ARRIVED IN U.S.	b. DATE LEFT U.S.	c. NO. 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. NO. DAYS IN U.S. ON BUSINESS	d. INCOME EARNED IN U.S. ON BUSINESS (ATTACH COMPUTATION)

**15a** List any contractual terms or other conditions relating to the length of your employment abroad. (below)

**15b** Enter the type of visa under which you entered the foreign country: \_\_\_\_\_

**15c** Did your visa limit the length of your stay or employment in a foreign country?  Yes (attach explanation)  No

**15d** Did you maintain a home in the United States while living abroad?  Yes  No

**15e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you.

Address:

Rented?  Yes  No

Occupants / Relationship:

**PART III — PHYSICAL PRESENCE**

**Physical Presence:** Any 12 consecutive months starting or ending in current year in which you were outside the U.S. for at least 330 days

**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 above 12-month period complete (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.

a. NAME OF COUNTRY (INCLUDING THE U.S.)	b. DATE ARRIVED	c. DATE LEFT	d. FULL DAYS PRESENT IN COUNTRY	e. NO. DAYS IN U.S. ON BUSINESS	f. INCOME EARNED ON BUSINESS (ATTACH COMPUTATION)