

The scenario continues. Robert and Sara Johnson are both U.S. citizens and lived in Germany from August 2007 through the end of 2008. Robert is employed by the U.S. Armed Forces. Sara worked at a local bakery in Germany and earned the equivalent of \$12,000 in wages. Although Robert and Sara do not consider themselves bona fide residents of Germany, they were physically present for all of 2008, with the exception of a 3-day vacation in the U.S. They have never claimed the foreign earned income exclusion before.

Complete the rest of the form.

Without closing the PDF window, return to the lesson screen and click Check My Answer.

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2008.

12	(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)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	\$87,600	00
14	Enter the number of days in your qualifying period that fall within 2008	14	days	
15	Did you enter 366 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 366 and enter the result as a decimal (rounded to at least three places).	15	×	.
16	Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2008 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18		