Form **2350**

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File U.S. Income Tax Return

For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment
See instructions later.
Go to *www.irs.gov/Form2350* for the latest information.

OMB No. 1545-0074

2024

Please print or type.	Your first name and middle initial(s)	Last name	**Your social security number**
	If a joint return, spouse's first name and middle initial(s)	Last name	**Spouse's social security number**
File by the due date for filing your return.	Home address (number and street). If you have a P.O. box, see instructions.		
	City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below. See instructions.		
	Foreign country name	Foreign province/county	Foreign postal code

Please fill in the Return Label at the bottom of this page.

1 I request an extension of time until _____ to file my income tax return for the calendar year 2024, or other tax year ending _____, because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test."** (See instructions.)

2 Were you previously granted an extension of time to file for this tax year? . . . . . ☐ **Yes** ☐ **No**

3 Will you need additional time to allocate moving expenses? . . . . . ☐ **Yes** ☐ **No**

4a Date you first arrived in the foreign country _____

b Date qualifying period begins _____; ends _____

c Your foreign home address _____

d Date you expect to return to the United States _____

Note: This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.

5 Enter the amount of income tax paid with this form **5**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer _____ Date _____

Signature of spouse _____ Date _____

Signature of preparer other than taxpayer _____ Date _____

Please fill in the **Return Label** below. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

Notice to Applicant

☐ We **have** approved your application.

☐ We **have not** approved your application.
However, we have granted a 45-day grace period to _____ . This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.

To Be Completed by the IRS

☐ We **have not** approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other _____

Director _____ Date _____

Return Label (Please print or type.)	**Taxpayer's name** (and agent's name, if applicable). If a joint return, also give spouse's name.	
	Address (number and street, including suite, room, or apt. no., or P.O. box number)	
	City or town, province or state, and country (including postal or ZIP code)	Agents: Always include taxpayer's name on Return Label.

For Privacy Act and Paperwork Reduction Act Notice, see instructions later.

Cat. No. 11780H Form **2350** (2024)

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It's Convenient, Safe, and Secure

IRS *e-file* is the IRS's electronic filing program. You can get an extension of time to file your tax return by filing Form 2350 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not send in a paper Form 2350 if you file your Form 2350 electronically.

If you think you may owe tax and wish to make a payment, see *How To Make a Payment With Your Extension*, later.

E-file Using Your Tax Software or Through a Tax Professional

Refer to your tax software package or tax return preparer for ways to file electronically. Be sure to have a copy of last year's tax return—you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay electronically (see *Making Payments Electronically*, later) or send your check or money order to the address shown under *Where To File* below.

File a Paper Form 2350

If you wish to file on paper instead of electronically, fill in the Form 2350 and mail it to the address shown under *Where To File* below.

Note: If you are a fiscal year taxpayer, you must file a paper Form 2350.

General Instructions

Purpose of Form

Use Form 2350 to ask for an extension of time to file your tax return **only if** you expect to file Form 2555 **and** you need the time to meet either the bona fide residence test or the physical presence test to qualify for the foreign earned income exclusion and/or the foreign housing exclusion or deduction.

All other taxpayers should file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, to request an extension of time to file their returns.

Note: Do not file Form 2350 more than once for each move overseas. If, after meeting the qualifications for the bona fide residence test or the physical presence test, you remain abroad continuously for the following tax year(s) and require an extension, file Form 4868.

CAUTION *Form 2350 doesn't extend the time to pay taxes. If you don't pay the amount due by the due date (April 15, 2025, for most people, for a calendar year return), you will owe interest and may be charged penalties. For details, see* Filing Your Tax Return*, later.*

CAUTION *If we give you more time to file and later find that the statements on this form are false or misleading, the extension is null and void. You will owe the late filing penalty explained later.*

Who Should File

You should file Form 2350 if all three of the following apply.

1. You are a U.S. citizen or resident alien.

2. You expect to qualify for the foreign earned income exclusion and/or the foreign housing exclusion or deduction by meeting either the bona fide residence test or the physical presence test but not until after your tax return is due.

3. Your tax home is in a foreign country (or countries) throughout your period of bona fide residence or physical presence, whichever applies.

Additional Information

Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, has a detailed discussion of the foreign earned income exclusion, the foreign housing exclusion and deduction, the bona fide residence test, and the physical presence test. You can download Pub. 54 (and other forms and publications) at *www.irs.gov/FormsPubs*.

When To File

File Form 2350 on or before the due date of your Form 1040 or 1040-SR. For a 2024 calendar year return, this is April 15, 2025. However, if you have 2 extra months to file your return because you were "out of the country" (defined next), file Form 2350 on or before June 16, 2025. You should file Form 2350 early enough so that if it isn't approved, you can still file your return on time.

"Out of the country" means that on the regular due date of your return, either (a) you live outside the United States and Puerto Rico and your main place of work is outside the United States and Puerto Rico, or (b) you are in military or naval service on duty outside the United States and Puerto Rico. If you qualify as being "out of the country," you will still be eligible for the extension, even if you are physically present in the United States or Puerto Rico on the regular due date of the return. You don't have to file a form to get the 2-month extension because you were out of the country. But you will have to attach a statement to your tax return explaining how you qualified.

Where To File

File Form 2350 by mailing it to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0045

You can also file by giving it to a local IRS representative or other IRS employee.

Period of Extension

If you are given an extension, it will generally be to a date 30 days after the date on which you expect to meet either the bona fide residence test or the physical presence test. But if you must allocate moving expenses (see Pub. 54), you may be given an extension up to 90 days after the end of the year following the year you moved to the foreign country.

Gift and generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2024 calendar year income tax return also extends the time to file Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, for 2024. However, it doesn't extend the time to pay any gift and GST tax you may owe for 2024. To make a payment of gift and GST tax, see Form 8892, Application for Automatic Extension of Time To File Form 709 or Form 709-NA and/or Payment of Gift/Generation-Skipping Transfer Tax. If you don't pay the amount due by the regular due date for Form 709, you will owe interest and may also be charged penalties. If the donor died during 2024, see the instructions for Form 709 and Form 8892.

Filing Your Tax Return

You may file Form 1040 or 1040-SR at any time before the extension expires.

Form 2350 doesn't extend the time to pay taxes. If you don't pay the amount due by the regular due date, you will owe interest. You may also be charged penalties.

Interest. You will owe interest on any tax not paid by the regular due date of your return, even if you qualify for the 2-month extension because you were out of the country. The interest runs until you pay the tax. Even if you had a good reason for not paying on time, you will still owe interest.

Late payment penalty. The late payment penalty is usually ½ of 1% of any tax (other than estimated tax) not paid by April 15, 2025 (for most people, for a calendar year return), or June 16, 2025, if you have 2 extra months to file your return because you were out of the country. It is charged for each month or part of a month the tax is unpaid. The maximum penalty is 25%. You might not owe this penalty if paying late is due to reasonable cause and not due to willful neglect. Attach a statement to your return, not to the Form 2350, explaining the reason.

Late filing penalty. A late filing penalty is usually charged if your return is filed after the due date (including extensions). It is usually 5% of the tax not paid by the regular due date for each month or part of a month your return is late. Generally, the maximum penalty is 25%.

If your return is more than 60 days late, the minimum penalty is $510 or the balance of tax due on your return, whichever is smaller. You might not owe the penalty if filing late is due to reasonable cause and not due to willful neglect. Attach a statement to your return, not to the Form 2350, explaining the reason.

How to claim credit for payment made with this form. When you file Form 1040 or 1040-SR, enter any income tax payment (line 5) sent with Form 2350 on Schedule 3 (Form 1040), line 10.

Specific Instructions

Name, Address, and Social Security Number (SSN)

Enter your name, address, and SSN as shown on the form. Don't abbreviate the country name. If you plan to file a joint return, include your spouse's name and SSN in the same order they will appear on your return.

Line 1. If you plan to qualify for the bona fide residence test, enter the date that is 12 months and 30 days (90 days if allocating moving expenses) from the first day of your next full tax year (from January 1, 2025, for a calendar year return). If you plan to qualify under the physical presence test, enter the date that is 12 months and 30 days (90 days if allocating moving expenses) from your first full (24-hour) day in the foreign country.

Line 4a. Enter the day, month, and year of your arrival in the foreign country.

Line 4b. The beginning date of the qualifying period is the first full (24-hour) day in the foreign country, usually the day after the arrival date shown on line 4a. The ending date is the date you will qualify for special tax treatment by meeting the physical presence or bona fide residence test.

Line 4c. Enter the physical address where you are currently living in the foreign country.

Line 4d. Enter the date you expect to return to the United States. If you have no planned date, leave this line blank.

Bona fide residence test. To meet this test, you must be a U.S. citizen who is a bona fide resident of a foreign country (or countries) for an uninterrupted period that includes an entire tax year. A U.S. resident alien who is a citizen or national of a country with which the United States has an income tax treaty in effect may also meet this test.

Physical presence test. To meet this test, you must be a U.S. citizen or resident alien who is physically present in a foreign country (or countries) for at least 330 full days during any 12-month period.

Tax home. You must have a tax home in a foreign country (or countries) and not have an abode in the United States. Generally, your tax home is your regular or main place of business or post of duty regardless of where you maintain your family home. However, if you have an abode in the United States and are supporting the Armed Forces of the United States in a foreign area designated by the President of the United States by Executive order as a combat zone for purposes of section 112, you nonetheless have a tax home in the foreign country. Lastly, if you don't have a regular or main place of business because of the nature of your work, then your tax home is the place where you regularly live.

Foreign country. A foreign country is a country other than the United States or any of its territories.

Signature and Verification

Generally, the taxpayer requesting the extension must sign this form. If you are unable to sign for a good reason, any person in a close personal or business relationship to you may sign on your behalf if a statement is attached explaining the reason you can't sign and the nature of the relationship. If you plan to file a joint return with your spouse, both of you should sign. If there is a good reason why one of you can't, the other spouse may sign for both. Attach a statement explaining why the other spouse can't sign. Also, any individual with a power of attorney authorizing them to sign documents related to the matter may sign the extension for the taxpayer. Any individual other than the taxpayer should sign on the line provided for a preparer other than a taxpayer.

Notice to Applicant and Return Label

You must complete the Return Label to receive the Notice to Applicant. We will use it to tell you if your application is approved. Don't attach the notice to your return—keep it for your records.

If the post office doesn't deliver mail to your street address, enter your P.O. box number instead.

How To Make a Payment With Your Extension

Making Payments Electronically

You can make a secure payment.

- Online using Direct Pay, cash, or your IRS online account.
- Online or by phone using the Electronic Federal Tax Payment System (EFTPS), a debit card, a credit card, or a digital wallet such as Click to Pay, PayPal, or Venmo.

For more information, go to *www.irs.gov/Payments*.

Paying by Check or Money Order

- When paying by check or money order with Form 2350, see *Where To File*, earlier.
- Make your check or money order payable to "United States Treasury." Don't send cash.
- Write your social security number, daytime phone number, and "2024 Form 2350" on your check or money order.
- Do not staple or attach your payment to the form.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of $100 million or more accepted. The IRS cannot accept a single check (including a cashier's check) for amounts of $100,000,000 ($100 million) or more. If you are sending $100 million or more by check, you will need to spread the payments over two or more checks with each check made out for an amount less than $100 million. The $100 million or more amount limit **does not** apply to other methods of payment (such as electronic payments), so please consider paying by means other than checks.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need this information to determine your eligibility for an extension of time to file your individual income tax return. If you choose to apply for an extension of time to file, you are required by Internal Revenue Code sections 6001, 6011(a), and 6081 to provide the information requested on this form. Under section 6109, you must disclose your social security number (SSN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths or territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner, or provide incomplete or false information, you may be liable for interest and penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.