



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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**Foreign Earned Income**

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/Form2555](http://www.irs.gov/Form2555) for instructions and the latest information.

**For Use by U.S. Citizens and Resident Aliens Only**

Name shown on Form 1040 or 1040-SR

Your social security number

**Part I General Information**

- 1 Your foreign address (including country)
- 2 Your occupation
- 3 Employer's name
- 4a Employer's U.S. address
- 4b Employer's foreign address
- 5 Employer is (check any that apply):
  - 5a  A foreign entity
  - 5b  A U.S. company
  - 5c  Self
  - 5d  A foreign affiliate of a U.S. company
  - 5e  Other (specify)
- 6a If you previously filed Form 2555 or Form 2555-EZ, enter the last tax year you filed the form
- 6b If you didn't previously file Form 2555 or Form 2555-EZ to claim either of the exclusions, check here  and go to line 7.
- 6c Have you ever revoked either of the exclusions?  Yes  No
- 6d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective.
- 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 tax home? See **Second foreign household** in the instructions  Yes  No
- 8b If "Yes," enter city and country of the separate foreign residence. Also enter the number of days during your tax year that you maintained a second household at that address.
- 9 List your tax home(s) during your tax year and date(s) established.

**Next, complete either Part II or Part III. If an item doesn't apply, enter "N/A." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.**

**Part II Taxpayers Qualifying Under Bona Fide Residence Test**

**Note:** Only U.S. citizens and resident aliens who are citizens or nationals of U.S. treaty countries can use this test. See instructions.

- 10 Date bona fide residence began, and ended
- 11 Type of living quarters in foreign country:
  - 11a  Purchased house
  - 11b  Rented house or apartment
  - 11c  Rented room
  - 11d  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?
- 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions  Yes  No
- 13b Are you required to pay income tax to the country where you claim bona fide residence? See instructions  Yes  No

**If you answered "Yes" to 13a and "No" to 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.**

14 If you were present in the United States or its territories during the tax year, complete columns (a)–(d) below. **Don't** include the income from column (d) in Part IV, but report it on Form 1040 or 1040-SR.

| (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) | (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) |
|--------------------------|--------------------|--|--|--------------------------|--------------------|--|--|
|                          |                    |  |  |                          |                    |  |  |
|                          |                    |  |  |                          |                    |  |  |
|                          |                    |  |  |                          |                    |  |  |

- 15a List any contractual terms or other conditions relating to the length of your employment abroad.
- 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? If "Yes," attach explanation  Yes  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.

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**Part III Taxpayers Qualifying Under Physical Presence Test**

**Note:** U.S. citizens and all resident aliens can use this test. See instructions.

**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 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column (f) below in Part IV, but report it on Form 1040 or 1040-SR.

| (a) Name of country (including U.S.) | (b) Date arrived | (c) Date left | (d) Full days present in country | (e) Number of days in U.S. on business | (f) Income earned in U.S. on business (attach computation) |
|--------------------------------------|------------------|---------------|----------------------------------|--|--|
|                                      |                  |               |                                  |  |  |
|                                      |                  |               |                                  |  |  |
|                                      |                  |               |                                  |  |  |

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2026 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

**If you are a cash-basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2026, no matter when you performed the service.**

| 2026 Foreign earned income |   | Amount (in U.S. dollars) |
|----------------------------|---|--------------------------|
| <b>19</b>                  | Total wages, salaries, bonuses, commissions, etc. . . . .   | <b>19</b>                |
| <b>20</b>                  | Allowable share of income for personal services performed (see instructions):   |                          |
| <b>20a</b>                 | In a business (including farming) or profession . . . . .   | <b>20a</b>               |
| <b>20b</b>                 | In a partnership. List partnership's name and address and type of income. _____   | <b>20b</b>               |
| <b>21</b>                  | Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):           |                          |
| <b>21a</b>                 | Home (lodging) . . . . .  | <b>21a</b>               |
| <b>21b</b>                 | Meals . . . . .   | <b>21b</b>               |
| <b>21c</b>                 | Car . . . . .   | <b>21c</b>               |
| <b>21d</b>                 | Other property or facilities. List type and amount. _____   | <b>21d</b>               |
| <b>22</b>                  | Allowances, reimbursements, or expenses paid on your behalf for services you performed:   |                          |
| <b>22a</b>                 | Cost of living and overseas differential . . . . .  | <b>22a</b>               |
| <b>22b</b>                 | Family . . . . .  | <b>22b</b>               |
| <b>22c</b>                 | Education . . . . .   | <b>22c</b>               |
| <b>22d</b>                 | Home leave . . . . .  | <b>22d</b>               |
| <b>22e</b>                 | Quarters . . . . .  | <b>22e</b>               |
| <b>22f</b>                 | For any other purpose. List type and amount. _____  | <b>22f</b>               |
| <b>22g</b>                 | Add lines 22a through 22f . . . . .   | <b>22g</b>               |
| <b>23</b>                  | Other foreign earned income. List type and amount. _____  | <b>23</b>                |
| <b>24</b>                  | Add lines 19 through 21d, line 22g, and line 23 . . . . .   | <b>24</b>                |
| <b>25</b>                  | Total amount of meals and lodging included on line 24 that is excludable (see instructions) . . . . .                                   | <b>25</b>                |
| <b>26</b>                  | Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2026 foreign earned income</b> . . . . . | <b>26</b>                |

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**Part V All Taxpayers**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>27</b> | Enter the amount from line 26 . . . . .                      | <b>27</b> |  |
|           | Are you claiming the housing exclusion or housing deduction? |           |  |
|           | <input type="checkbox"/> <b>Yes.</b> Complete Part VI.       |           |  |
|           | <input type="checkbox"/> <b>No.</b> Go to Part VII.          |           |  |

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

|            |   |            |             |
|------------|---|------------|-------------|
| <b>28</b>  | Qualified housing expenses for the tax year (see instructions) . . . . .  | <b>28</b>  |             |
| <b>29a</b> | Enter location where housing expenses incurred. See instructions _____  |            |             |
| <b>29b</b> | Enter limit on housing expenses. See instructions . . . . .   | <b>29b</b> |             |
| <b>30</b>  | Enter the <b>smaller</b> of line 28 or line 29b . . . . .   | <b>30</b>  |             |
| <b>31</b>  | Number of days in your qualifying period that fall within your 2026 tax year<br>(see instructions) . . . . .  | <b>31</b>  | <b>days</b> |
| <b>32</b>  | Multiply \$58.26 by the number of days on line 31. If 365 is entered on line 31, enter \$21,264 here . . . . .  | <b>32</b>  |             |
| <b>33</b>  | Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX . . . . .                                    | <b>33</b>  |             |
| <b>34</b>  | Enter employer-provided amounts. See instructions . . . . .   | <b>34</b>  |             |
| <b>35</b>  | Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000" . . . . .                          | <b>35</b>  |             |
| <b>36</b>  | <b>Housing exclusion.</b> Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII . . . . .       | <b>36</b>  |             |
|            | <b>Note:</b> The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX. |            |             |

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>37</b> | Maximum foreign earned income exclusion. Enter \$132,900 . . . . .  | <b>37</b> |  |
| <b>38</b> | <ul style="list-style-type: none"> <li>• If you completed Part VI, enter the number from line 31.</li> <li>• All others, enter the number of days in your qualifying period that fall within your 2026 tax year. See the instructions for line 31. } <b>38</b> <b>days</b></li> </ul>                           |           |  |
| <b>39</b> | <ul style="list-style-type: none"> <li>• If line 38 and the number of days in your 2026 tax year (usually 365) are the same, enter "1.000."</li> <li>• Otherwise, divide line 38 by the number of days in your 2026 tax year and enter the result as a decimal (rounded to at least three places). }</li> </ul> | <b>39</b> |  |
| <b>40</b> | Multiply line 37 by line 39 . . . . .   | <b>40</b> |  |
| <b>41</b> | Subtract line 36 from line 27 . . . . .   | <b>41</b> |  |
| <b>42</b> | <b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 40 or line 41. Also complete Part VIII . . . . .   | <b>42</b> |  |

**Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>43</b> | Add lines 36 and 42 . . . . .   | <b>43</b> |  |
| <b>44</b> | Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11a) that are allocable to the excluded income. See instructions and attach computation . . . . .                                       | <b>44</b> |  |
| <b>45</b> | Subtract line 44 from line 43. Enter the result here and on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line . . . . . | <b>45</b> |  |

**Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36, and (b) line 27 is more than line 43.**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>46</b> | Subtract line 36 from line 33 . . . . .   | <b>46</b> |  |
| <b>47</b> | Subtract line 43 from line 27 . . . . .   | <b>47</b> |  |
| <b>48</b> | Enter the <b>smaller</b> of line 46 or line 47 . . . . .  | <b>48</b> |  |
|           | <b>Note:</b> If line 47 is <b>more than</b> line 48 and you couldn't deduct all of your 2025 housing deduction because of the 2025 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50. |           |  |
| <b>49</b> | Housing deduction carryover from 2025 (from the Housing Deduction Carryover Worksheet in the instructions) . . . . .  | <b>49</b> |  |
| <b>50</b> | <b>Housing deduction.</b> Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line . . . . .                                   | <b>50</b> |  |

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