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)

OMB No. 1545-0070

1988

Attachment Sequence No. **58**

Please type or print.	Name	**Your social security number**
File the original and one copy by the due date for filing your return.	Present home address (number, street, and apt. no., or rural route). (If you have a P.O. box, see the instructions.)	**Spouse's social security number**
	City or town, state, and ZIP code or country	

If you or your spouse expect to file a gift tax return (Form 709 or 709-A) for 1988, **generally due by April 17, 1989,** see the instructions and check here . . . . . **Yourself** . . . ▶☐ **Spouse** . . . ▶☐

1 I request an extension of time until _____ to file my income tax return for the calendar year 1988, 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 test I have checked below:**

a **Bona fide residence test** (see instructions) . . . . . ▶☐

b **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 foreign country _____

b Date qualifying period begins _____ ends _____

☐ We **HAVE NOT** approved your application. (Please attach this form to your return.) However, after considering the above information, we have granted a 45-day grace period from the date shown below or due date of your return, whichever is later. This grace period is considered to be a valid extension of time for elections otherwise required to be made on returns filed on time.

☐ 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 the 45-day grace period.)

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

☐ Other _____

_____ Date _____ Director By: _____

If the copy of this form is to be returned to you at an address other than that shown above, or to an agent acting for you, please enter the name of the agent and/or the address where the copy should be sent.

Please Type or Print	Name
	Number and street or P.O. box number (if mail is not delivered to street address)
	City or town, state, and ZIP code

For Paperwork Reduction Act Notice, see back of form.

General Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 13 minutes; **Learning about the law or the form,** 8 minutes; **Preparing the form,** 21 minutes; **Copying, assembling, and sending the form to IRS,** 14 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer, TR:FP; or the **Office of Management and Budget,** Paperwork Reduction Project, Washington, DC 20503.

Purpose

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

However, if you file your return after the regular due date, you may not choose to have the IRS figure your tax.

Note: *You may already have 2 extra months to file and pay any tax due (to June 15, 1989, for a 1988 calendar year return) if you were a U.S. citizen or resident out of the country on the due date of your return. For this purpose, "out of the country" means you meet one of the following conditions: (1) You live outside the U.S. and Puerto Rico, AND your tax home is outside the U.S. and Puerto Rico; or (2) You are in military or naval service outside the U.S. and Puerto Rico. You do not have to file a form to get this 2-month extension. But, you will have to attach a statement to your tax return explaining how you qualified.*

If you need more time to file, but do not expect to meet the bona fide residence or physical presence test, file **Form 4868** (the "automatic" extension form). This will give you 4 months beyond the regular due date (or 2 more, if you already had the first 2 because you were out of the country as explained in the **Note** above).

Who Should File

You should file Form 2350 if:

- You are a U.S. citizen or U.S. resident alien; AND
- You expect to qualify for the foreign earned income exclusion and/or the housing exclusion or deduction by meeting either the bona fide residence test or the physical presence test but not until after your Form 1040 is due; AND
- Your tax home is in a foreign country (or countries) throughout your period of bona fide residence or physical presence, whichever applies.

Definitions

Bona fide residence test.—To meet this test, you must be a U.S. citizen and bona fide resident of a foreign country or countries for an uninterrupted period that includes an entire tax year.

Physical presence test.—To meet this test, you must be a U.S. citizen or a U.S. resident physically present in a foreign country or countries for at least 330 full days during any period of 12 months in a row.

Tax home.—Generally, your tax home is your regular or main place of business or post of duty, regardless of where you maintain your family home. If you do not 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 possessions.

Additional Information

Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, gives a detailed discussion of the bona fide residence test, the physical presence test, the foreign earned income exclusion, and the housing exclusion and deduction. You can get Pub. 54 from most U.S. embassies and consulates, or by writing to: Forms Distribution Center, P.O. Box 25866, Richmond, VA 23289.

When To File

File Form 2350 by the due date of your Form 1040. This will usually be June 15, 1989, because of the extra 2 months given certain taxpayers who are out of the country.

Be sure to file Form 2350 early so that if it is not approved, you can still file your tax return on time.

Where To File

Make a copy of Form 2350. ***File both the original AND the copy*** with either:

- The Internal Revenue Service Center, Philadelphia, PA 19255; or
- The local IRS representative or other IRS employee.

Period of Extension

If you are granted 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. However, if you must allocate moving expenses (explained in Pub. 54), you may be granted an extension to 90 days after the end of the year following the year you moved to the foreign country.

Note: *An extension of time to file your 1988* ***calendar*** *year Form 1040 also extends time to file a gift tax return* ***(Form 709*** *or* ***709-A)*** *for 1988.*

Filing Your Tax Return

You may file Form 1040 any time before the extended due date. But remember, Form 2350 does not extend the time to pay income, gift, or GST taxes. If you do not pay the amount due by the regular due date (April 15,1989, for a 1988 calendar year return), you will owe interest. You may also be charged penalties.

Interest.—You will owe interest on the tax not paid by the regular due date of your return. The interest runs until you pay the tax. Even if you had a good reason not to pay on time, you will still owe interest.

Late payment penalty.—Generally, the penalty is ½ of 1% of any tax (other than estimated tax) not paid by the due date (including the 2-month extension for taxpayers who are out of the country). It is charged for each month, or part of a month, that the tax is unpaid. The most you have to pay is 25%. You might not owe this penalty if you have a good reason for not paying on time. Attach a statement to your return explaining the reason.

Late filing penalty.—A penalty is usually charged if your return is filed after the due date (including extensions). It is 5% of the tax not paid by the regular due date (even if an extension of time to pay has been granted) for each month, or part of a month, that your return is late. The most you have to pay is 25%. If your return is more than 60 days late, the penalty will not be less than $100 or the balance of tax due on your return, whichever is smaller. You might not owe the penalty if you have a good reason for filing late. Attach a full explanation to your return if you file late.

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

How to claim credit for payment made with this form.—When you file Form 1040, show the amount of any income tax payment (line 5) sent with Form 2350. Enter it on line 57 and write "Form 2350" in the space to the left.

Specific Instructions

Name, address, and social security numbers.—Write your name, address, social security number, and spouse's social security number if filing a joint return. If the post office does not bring mail to your street address and you have a P.O. box, enter it instead of your street address.

Gift tax return filers.—If you or your spouse expect to file a gift tax return for 1988, check whichever box applies. If you are sending payment(s) with this form, show the amount(s) on line 6a and/or 6b. However, if your spouse is filing a separate Form 2350, do not check the box for your spouse or complete line 6b.

Your signature.—This form must be signed. If you plan to file a joint return, then both of you should sign. But if there is a good reason why one of you cannot, then the other spouse may sign for both. Attach an explanation as to why the other cannot sign.

Others who can sign for you.—Anyone with a power of attorney can sign. But, the following can sign for you without a power of attorney:

- Attorneys, CPAs, and other persons qualified to practice before the IRS, or
- A person in close business or personal relationship to you who is signing because you cannot. There must be a good reason why you cannot sign. Attach an explanation to the form.