Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0067

1982

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For Use by United States Citizens and Resident Aliens Only

Name of taxpayer

Social security number

Foreign address (including country)

Your occupation

Name of employer ▶

Employer's address: U.S. ▶

Foreign ▶

Employer is (check any that apply): ☐ A foreign entity ☐ A U.S. company ☐ A foreign affiliate of a U.S. company ☐ Self ☐ Other (specify) ▶

Give the latest year for which you filed a U.S. income tax return ▶ Service Center where filed ▶

Enter earlier years you filed Form 2555 ▶

Test under which you qualify to claim the exclusion(s) and/or deduction: ☐ Bona fide residence test. (Part I) ☐ Physical presence test. (Part II)

Are you a U.S. citizen? . . . ☐ Yes ☐ No

Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? . . . . . ☐ Yes ☐ No

If "Yes," give city and country of the separate foreign residence. Also show the number of days during your tax year that you maintained a second household at that address

List your tax home(s) during your tax year

Part II Taxpayers Qualifying Under Physical Presence Test (See instructions.)

7 The physical presence test is based on the 12-month period from _____ through _____.

8 Enter your principal country of employment during your tax year ▶ _____

9 Enter all travel abroad during the 12-month period shown on line 7, except travel between foreign countries that did not involve travel on, or over, international waters for 24 hours or more. If the last entry is an arrival in a foreign country, enter the number of full days to the end of the 12-month period. If you have no travel to report during the period, write in the schedule that you were physically present in a foreign country or countries during the entire 12-month period. (Do not show the income in Part III that you list here, but report it on Form 1040.)

Name of country (Including U.S.)	Date arrived	Date left	Full days present in country	Number of days in U.S. on business	Income earned in U.S. on business (Attach computation.)

Part III All Taxpayers

Note: On lines 10 through 17 enter all income, including noncash income, that you earned and received during 1982 from sources outside the United States. If any of the foreign earned income received this tax year was earned in a prior tax year (such as a bonus), see the instructions. Do not include income from Part I, line 5, or Part II, line 9. Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

On Form 1040 report all income you received during 1982 no matter when you performed the service.

1982 Foreign Earned Income

			Amount (In U.S. dollars)
10 Total wages, salaries, bonuses, commissions, etc., earned		10	
11 Allowable share of income for personal services performed (see instructions):			
a In a business (including farming) or profession		11a	
b In a partnership (give name, address, and nature of income) _____		11b	
12 Noncash income (market value of property or facilities furnished by employer—attach statement showing how determined):			
a Home (lodging)		12a	
b Meals		12b	
c Car		12c	
d Other property or facilities (specify) _____		12d	
13 Other foreign earned income (specify) _____		13	
14 Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a Cost of living and overseas differential	14a		
b Family	14b		
c Education	14c		
d Home leave	14d		
e Quarters	14e		
f For any other purpose (specify) _____	14f		
g Add lines 14a through 14f		14g	
15 Add lines 10 through 13 and line 14g		15	
16 Value of meals and lodging included on line 12 that are excludable. (See instructions.)		16	
17 Foreign earned income. (Subtract line 16 from line 15.) ▶		17	

Complete Part IV next if you choose to claim the housing exclusion or are claiming the housing deduction. Otherwise, skip to Part V.

Part IV For Taxpayers Claiming Housing Exclusion AND/OR Deduction

18	Qualified housing expenses for the tax year. (See instructions.)		18	
19	Number of days in your period of foreign residence or presence, whichever applies, that fall within your 1982 tax year	19		
20	Multiply $17.40 by the number of days on line 19, but do not enter more than $6,350.00		20	
21	Subtract the amount on line 20 from the amount on line 18. (If zero or less, do not complete the rest of Part IV or any of Part VI.)		21	
22	Enter employer-provided amounts. (See instructions.)	22		
23	Enter the amount from line 17	23		
24	Divide the amount on line 22 by the amount on line 23 and enter the percentage here. (Limited to 100%.)		24	
25	Housing exclusion. Multiply the amount on line 21 by the percentage on line 24, but do not enter more than the amount on line 22. Also enter this amount on line 42, Part VII ▶		25	

Note: *If the amount on line 21 is* **more than** *the amount on line 25, complete line 26. Otherwise, skip to Part V if you* **choose to claim** *the foreign earned income exclusion.*

26	Subtract the amount on line 25 from the amount on line 21 and enter here and on line 35, Part VI. (Complete Part V **before** Part VI, if you choose to claim the foreign earned income exclusion.)		26	

Part V For Taxpayers Claiming Foreign Earned Income Exclusion

27	Maximum foreign earned income exclusion		27	$75,000.00
28	Number of days in your period of foreign residence or presence, whichever applies, that fall within your 1982 tax year	28		
29	Divide the number of days on line 28 by the number of days in your tax year (usually 365) and enter the percentage here		29	%
30	Multiply the amount on line 27 by the percentage on line 29		30	
31	Enter the amount from line 17	31		
32	Enter the amount from line 25	32		
33	Subtract the amount on line 32 from the amount on line 31		33	
34	Foreign earned income exclusion. Enter here and on line 43, Part VII, the amount from line 30 or line 33, whichever is less ▶		34	

Part VI For Taxpayers Claiming Housing Deduction

35	Enter the amount from line 26		35	
36	Enter the amount from line 17		36	
37	Enter the amount from line 25	37		
38	Enter the amount from line 34	38		
39	Add the amounts on lines 37 and 38		39	
40	Subtract the amount on line 39 from the amount on line 36		40	
41	Enter the amount from line 35 or line 40, whichever is less. Also enter this amount on Form 1040 to the left of line 31. Next to the amount write "Deduction from Form 2555." Add it to the total adjustments reported on that line ▶		41	

Part VII For Taxpayers Claiming Housing Exclusion, Foreign Earned Income Exclusion, or Both

42	Housing exclusion from line 25	42		
43	Foreign earned income exclusion from line 34	43		
44	Add the amounts on lines 42 and 43		44	
45	Deductions allocable to excluded income. (See instructions and attach computation.)		45	
46	Subtract line 45 from line 44. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount write "Exclusion(s) from Form 2555." On Form 1040 subtract the amount from your income to arrive at total income on Form 1040, line 22 ▶		46	

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