

Application for Extension of Time for Filing U.S. Income Tax Return

(For U.S. Citizens Abroad Who Expect to Qualify For Exempt Earned Income)

File in duplicate on or before the due date for filing your return. See instructions on reverse.

Please Print or Type	Name of taxpayer(s)	Your social security number
	Number and street, or rural route	Spouse's social security number
	City or town, State, and ZIP code or country	

1. An extension of time until _____ is hereby requested for filing the income tax return for the year ended _____ because I expect to qualify for exemption on my income earned in foreign countries during such year for the reason stated below (*Check one*):
 - (a) Bona fide residence in a foreign country or countries for uninterrupted period which includes an entire taxable year.
 - (b) Physical presence in a foreign country or countries for 510 full days of any 18-consecutive-month period.
2. Has an extension of time to file been previously granted for this taxable year? Yes No
3. (a) Date of first arrival in foreign country _____
 (b) Date qualifying period begins _____ ends _____
 (c) Your address of residence in this foreign country _____
 (d) Date of expected return to United States _____
4. Last permanent address in United States _____
5. Office in which last return was filed (city and State) _____
6. Occupation (if self-employed, describe fully) _____
7. (a) Name and United States address of employer _____

 (b) Foreign address of employer _____

CAUTIONARY NOTE:

- A. Extension to have the Internal Revenue Service compute the income tax is not available to the taxpayer with, or without, an extension if the return is filed later than the regular due date.
- B. Interest accrues at the rate of 6% per year on any tax due from the regular due date of the return until paid. For the amount of penalty due to late payment of tax, see instructions Requirements for filing.

Signature and Verification

If Prepared by Taxpayer

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct.

Signature of taxpayer _____ Date _____

Spouse's signature _____ Date _____

If Prepared by Someone Other Than Taxpayer

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true, correct, and complete, that I am authorized by the taxpayer to prepare this application, and that I am:

- A member in good standing of the bar of the highest court of (specify jurisdiction) _____
- A certified public accountant duly qualified to practice in (specify jurisdiction) _____
- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)
- A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are _____

Signature of preparer other than taxpayer _____ Date _____

The Internal Revenue Service will indicate below whether the extension is granted or denied and return the original.

Notice to Applicant—To Be Completed By the Internal Revenue Service

- The application **IS** approved. (Please attach this form to the return.)
- The application **IS NOT** approved.
 Careful consideration has been given to the reasons stated in your application and it has been determined that the extension is not warranted.
- The application cannot be considered since it was received in this office after the due date of the return.
- Other _____

Date _____

Director

By _____

If the original copy of this application is to be returned to the taxpayer(s) at an address other than shown on page 1, or to an agent acting for the taxpayer, please complete the section below:

Please Print or Type	Name
	Number and street
	City or town, State and ZIP code

If possible, read Publication 54, Tax Guide for U.S. Citizens Abroad, before completing this application or filing your United States income tax return. Copies may be obtained from offices of District Directors of Internal Revenue, from most United States embassies and consulates, or by writing to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, U.S.A.

Instructions

Requirements for filing.—A United States citizen who received EARNED income for personal services rendered by him in a foreign country or countries may obtain an extension of time to file his United States income tax return. An extension to 30 days beyond the date upon which he can reasonably expect to qualify for the exemption of such EARNED INCOME because he is either a bona fide resident of a foreign country or is physically present in the foreign country for an 18-month period may be granted. An extension of time for filing is a privilege which will not be granted if your application is incomplete.

An extension of time to file a return, unless it specifies otherwise, does not extend the time for payment of the tax. The law imposes a penalty for the late payment of tax (other than estimated tax) of one-half percent per month or fractional part of a month, unless you can show reasonable cause for failure to pay on time. Interest will accrue at the rate of 6 percent per year on any tax due on the return from the regular due date of the return until paid.

Where to file.—Complete in duplicate and submit this application to either:

- (1) The Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, or
- (2) The local Revenue Service Representative or other Revenue Service Employee.

Definition of bona fide resident (Sec. 911(a)(1) of the Internal Revenue Code.)—

(a) *General.* A United States citizen who is a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year may consider as exempt certain amounts of earned income derived from personal services rendered abroad. For each of the first three consecutive years of such bona fide foreign residence, he may exclude no more than \$20,000 of earned income derived during each such year. The maximum exclusion for years of bona fide foreign residence following the first three consecutive years is \$25,000. There are certain conditions under which earned income may not be considered as exempt, regardless of the bona fide foreign residence status of the

taxpayer. Instructions under Special rules applicable to bona fide residence and physical presence cover these restrictions.

(b) *Determination of residence.* No specific rule can be stated for determining whether a United States citizen is a bona fide resident of a foreign country, since the determination involves his intentions with respect to the length and nature of his stay. The intention of the citizen to establish a bona fide residence in a foreign country may be evidenced by words and acts, but where they conflict, more emphasis will be placed on the acts than on the words. Generally, a citizen who goes to a foreign country for a definite purpose, which is of a temporary nature, and who returns to the United States after the purpose has been accomplished, is not a bona fide resident of such foreign country. However, if the purpose is of such a nature that an extended and indefinite stay may be necessary for its accomplishment, and to that end the citizen makes his home in the foreign country, he may be a bona fide resident of such foreign country for Federal income tax purposes. The term "foreign country" does not include a possession of the United States.

(c) *Statement of nonresidence.* A citizen who has made a statement to the authorities of a foreign country in which he has earned income that he is not a resident of the country and has been held not subject as a resident of that country to its income tax is not to be treated as a bona fide resident of that foreign country. If a citizen has made such a statement and, as of any date a determination is being made as to whether he qualifies as a bona fide foreign resident, no adverse determination has been made by the authorities of the foreign country with respect to his nonresidence status, he shall be considered to have been held not subject to the income tax of that foreign country.

Definition of those physically present in foreign countries (Sec. 911(a)(2) of the Internal Revenue Code.)—

(a) *General.* A United States citizen who is physically present in a foreign country or countries for a total of at least 510 full days during any period of 18 consecutive months may, subject to the special rules set forth below, exclude up to \$20,000 of his earned income for each taxable year if such earned

income is for services performed outside the United States and is attributable to the 18-month period.

(b) *Determination of 18-month period and application of 510-day rule.* In computing the minimum of 510 full days presence in any foreign country or countries, all separate periods of such presence during the 18-month period are to be totaled. The 510 full days need not be consecutive, but may be interrupted by periods during which the citizen is traveling over international waters or is otherwise not present in a foreign country.

Special rules applicable to bona fide residence and physical presence.—(a) *Rule of attribution.* For purposes of determining the exemption, earned income (whether received before, during, or after the taxable year in which the services to which the amounts are attributable are performed) is considered received in the taxable year in which the services to which the amounts are attributable are performed. This rule applies only in determining the amount of the exemption and does not affect the time of reporting of any amounts which are not exempt from tax. In no case shall amounts be attributed to any year in which the services performed are insubstantial in nature.

(b) *Requirement as to time of receipt.* To be exempt, earned income must be received before the close of the taxable year following the taxable year in which the services to which the amounts are attributable are performed.

(c) *Treatment of amounts paid by U.S. Government, etc.* Earned income paid by the United States or any agency or instrumentality thereof is not exempt from tax under the bona fide residence or physical presence tests.

Request for any other reason.—If you request an extension for any reason other than the fact that you expect to qualify for exempt income earned abroad, submit an application on Form 2688.

CAUTIONARY NOTE

The Internal Revenue Code provides for a penalty for underpayment of estimated tax. If you fail to qualify under either of the definitions stated above for excluding income from your return, you may be liable for this penalty. (See Publication 54.)