

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	Your social security number
	Number and street, or rural route	Spouse's social security number
	City or town, State, and ZIP code or country	

- I request an extension of time until _____ to file my income tax return for the year ended _____ because I expect to qualify for exemption on my income earned in foreign countries during that 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.
- Has an extension of time to file been previously granted for this taxable year? Yes No
- (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 _____
- Last permanent address in United States _____
- Office where you filed your last return (city and State) _____
- Occupation (if self-employed, describe fully) _____
- (a) Name and United States address of employer _____

 (b) Foreign address of employer _____

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 filed after the due date of the return.
- Other _____

Director

If the original copy of this application is to be returned to the taxpayer at an address other than that 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

CAUTIONARY NOTE:

- A. Election 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 after the regular due date.
- B. Interest accrues on any tax due from the regular due date of the return until paid. For the rate of interest and amount of penalty due to late payment of tax, see **Requirements for Filing** in the instructions.

Instructions

Requirements for Filing.—If you are a U.S. citizen (or a resident alien from a country whose income tax treaty with the United States qualifies you to the benefits of section 911(a)(2) of the Code to the same extent as a U.S. citizen) and you received **earned income** for personal services rendered in a foreign country or countries, you may obtain an extension of time to file your United States income tax return. This is in addition to the two month automatic extension granted to U.S. citizens residing or traveling outside the United States and Puerto Rico.

If possible, read **Publication 54, Tax Guide for U.S. Citizens Abroad**, before completing this application or filing your United States income tax return. You can get copies 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.

You may be granted an extension to 30 days beyond the date upon which you can reasonably expect to qualify for the exemption of this **earned income** if you are either a bona fide resident of a foreign country or physically present in the foreign country for an 18-month period. 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 after the extended due date, 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 a month or part of a month, unless you can show reasonable cause for failure to pay on time.

Interest, which accrues from the regular due date of the return until the tax is paid, is charged whether or not an extension is granted. The interest will not be excused even if you show reasonable cause. The law provides for periodic adjustments of the interest rate, which is 7 percent for amounts outstanding on February 1, 1976 or arising thereafter.

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

(a) The Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, or

(b) The local Internal Revenue Service Representative or other Internal Revenue Service Employee.

Definition of Bona Fide Resident (Sec. 911(a)(1) of the Internal Revenue Code.)

(a) *General.*—If you are a U.S. citizen who is a bona fide resident of a foreign country or countries for an uninter-

rupted period which includes an entire taxable year you may consider as exempt certain amounts of earned income derived from personal services rendered abroad. For taxable years beginning after December 31, 1975 you may exclude no more than \$15,000 of earned income derived during each year. However, if you are an employee of a qualified charitable organization you may exclude up to \$20,000 per year. There are certain conditions under which you may not consider earned income as exempt, regardless of your bona fide foreign residence status. 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 U.S. citizen is a bona fide resident of a foreign country, since the determination involves your intentions regarding the length and nature of your stay. Your intention 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, if you go to a foreign country for a definite, but temporary purpose, and return to the United States after you have accomplished the purpose, you are not a bona fide resident of that foreign country. However, if an extended and indefinite stay is necessary for you to accomplish the purpose, and to that end you make your home in the foreign country, you may be a bona fide resident of the foreign country for Federal income tax purposes. The term "foreign country" does not include a possession of the United States.

(c) *Statement of Nonresidence.*—If you have earned income from a foreign country and you have indicated to the authorities of that country that you are not a resident there and so have not been subject to that country's income tax, you may not be treated as a bona fide resident of that foreign country. If you have made this statement and, as of any date a determination is being made about whether you qualify as a bona fide foreign resident, no adverse determination has been made by the authorities of the foreign country about your nonresidence status, you will 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.*—If you are a U.S. citizen (or a resident alien from a country whose income tax treaty with the United States qualifies you to the benefits of this section of the Code to the same extent it applies to U.S. citizens) physically present in a foreign country or countries for a total of at least 510 full days during any

period of 18 consecutive months you may, subject to the special rules set forth below, exclude up to \$15,000 (\$20,000 if an employee of a qualified charitable organization) of your earned income for each taxable year if the 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 you are traveling over international waters or are otherwise not present in a foreign country.

(c) No exclusion is allowed for income received outside the country where services were performed if one of the purposes is the avoidance of that country's tax on that amount.

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 any amounts which are not exempt from tax. In no case will 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 of its agencies or instrumentalities is not exempt from tax under the bona fide residence or physical presence tests.

Requests for Any Other Reason.—To request an extension of time to file for any reason other than the fact that you expect to qualify for exempt income earned abroad, you should file 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.)