

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)
▶ For Paperwork Reduction Act Notice, See back of form.

1981

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

If you expect to file a 1981 gift tax return (Form 709) due following the close of the fourth calendar quarter of 1981, check this box

- 1** I request an extension of time until _____ to file my income tax return for the year ending _____ because I expect to qualify for special tax treatment for the reason stated below (Check one):
- Bona fide residence in a foreign country or countries for an uninterrupted period which includes an entire tax year.
 - Physical presence in a foreign country or countries for 510 full days of any 18-consecutive-month period.
- 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
- 4** (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 _____
- 5** Last permanent address in United States _____
- 6** Occupation (if self-employed, describe fully) _____
- 7** Name and address of employer _____

Signature and Verification

If Prepared by Taxpayer
 Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's signature ▶ _____ Date ▶ _____

Spouse's signature ▶ _____ Date ▶ _____

If Prepared by Someone Other Than Taxpayer
 Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; that I am authorized to prepare this form; and that I am:

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

Signature of preparer other than taxpayer ▶ _____ Date ▶ _____

IRS will show below whether or not the application is approved and will return the copy.

Notice to Applicant—(To Be Completed by IRS)

- We **HAVE** approved the application. (Please attach this form to the return.)
- We **HAVE NOT** approved the application.
 After considering the above information, we cannot grant your request for an extension of time to file.
- We cannot consider the application because it was filed after the due date of the return.
- Other _____

Director

Date

By:_____

Note: A. You cannot choose to have IRS figure your income tax if the return is filed after the regular due date.

B. The Internal Revenue Code provides for a penalty for underpayment of estimated tax. If you do not qualify for special tax treatment, you may be charged a penalty.

If the copy of this form 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

Instructions

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you 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.

Please read **Publication 54**, Tax Guide for U.S. Citizens Abroad, before completing this form or filing your United States income tax return. You can get copies from most Internal Revenue Service offices, United States embassies and consulates, or by writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

Purpose of Form.—If you expect to qualify for the deduction of excess foreign living expenses, the exclusion of income earned in a hardship area camp, or the exclusion of income received for qualified charitable services in a lesser developed country using the bona fide residence or physical presence rules, you may request an extension of time to file your United States income tax return. (U.S. citizens and U.S. resident aliens may qualify under the physical presence rules, but only U.S. citizens may qualify under the bona fide residence rules.) Form 2350 must be filed by the due date for filing your return. The due date for a 1981 calendar year return is April 15, 1982. U.S. citizens residing or traveling outside the United States and Puerto Rico on April 15 are granted a 2-month automatic extension to June 15.

Generally, you are granted an ex-

tension to 30 days beyond the date on which you can reasonably expect to qualify for the special tax treatment.

Generally, if you will be allocating your moving expenses, you may be granted an extension to 90 days after the close of the year following the year of first arrival in the foreign country or the 30-day extension provided above, whichever is later.

Any extension of time granted you for filing your 1981 calendar year income tax return also extends the time for filing a 1981 **gift tax return** due by April 15, 1982, following the close of the fourth calendar quarter of 1981. If you expect to file a gift tax return (Form 709) referred to above, check the box on the front of Form 2350.

Penalties and Interest.—An extension of time to file a return after the automatic 2-month extension, unless it states otherwise, does not extend the time for payment of the tax. We may charge you a penalty for the late payment of tax (other than estimated tax) of $\frac{1}{2}$ of 1% a month or part of a month, unless you can show reasonable cause for not paying on time. The penalty applies to any unpaid tax shown on your return.

Interest will be charged from the regular due date of the return until the tax is paid. The interest will be charged even if you show reasonable cause.

Where to File.—File two copies of this form with either:

- The Internal Revenue Service Center, Philadelphia, PA 19255, or
- The local Internal Revenue Service Representative or other Internal Revenue Service Employee.

Definition of Bona Fide Resident.—No specific rule can be stated

for determining whether a U.S. citizen is a bona fide resident of a foreign country, because the determination involves your intentions regarding the length and nature of your stay. Evidence of your intention to establish a bona fide residence in a foreign country may be your words and acts. If these 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.

Definition of Physical Presence in Foreign Country.—In general, you must be physically present in a foreign country or countries for a total of at least 510 full days during any period of 18 consecutive months.

In figuring the minimum of 510 full days' presence in any foreign country or countries, add all separate periods of presence during the 18-month period. 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.

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 special tax treatment, you should file Form 2688.