

# Application for Extension of Time To File U.S. Income Tax Return

# 1985

## 58

Department of the Treasury  
Internal Revenue Service

(For U.S. Citizens and Resident Aliens Abroad Who Expect to Qualify for Special Tax Treatment)

|   |  |                                 |
|---|--|---------------------------------|
| Please type or print.<br><br>File the original and one copy by the due date for filing your return. | 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 gift tax return (Form 709 or Form 709-A) for 1985, generally due by April 15, 1986, check this box . . . .

- I request an extension of time until \_\_\_\_\_ to file my income tax return for the calendar year 1985, 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:
  - Bona fide residence test (see instructions) . . . . .
  - Physical presence test (see instructions) . . . . .
- Were you previously granted an extension of time to file for this tax year? . . . . .  Yes  No
- Will you need additional time to allocate moving expenses? . . . . .  Yes  No
- Date you first arrived in foreign country \_\_\_\_\_
  - Date qualifying period begins \_\_\_\_\_ ends \_\_\_\_\_
  - Your foreign home address \_\_\_\_\_
  - Date you expect to return to United States \_\_\_\_\_

### Signature and Verification

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; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ► \_\_\_\_\_ Date ► \_\_\_\_\_

Signature of spouse ► \_\_\_\_\_ Date ► \_\_\_\_\_

Signature of preparer other than taxpayer ► \_\_\_\_\_ Date ► \_\_\_\_\_

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

### Notice to Applicant—To Be Completed by IRS

- We **HAVE** approved your application. (Please attach this form to your return.)
  - 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 \_\_\_\_\_

\_\_\_\_\_  
Director

\_\_\_\_\_  
Date

By: \_\_\_\_\_

If the copy of this form is to be returned to you at an address other than that shown on page 1, 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<br>Type<br>or<br>Print | Name                              |
|                               | Number and street                 |
|                               | City or town, state, and ZIP code |

## 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.

### Purpose of Form

Use Form 2350 to request an extension of time to file your tax return if you need more 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 income tax.

**Note:** *U.S. citizens and U.S. resident aliens who are living or traveling outside the United States and Puerto Rico on the due date for filing their return are automatically granted an extension of 2 months to file their return and pay any tax due (to June 16, 1986, for a 1985 calendar year return). If you do not expect to meet the bona fide residence or physical presence test, file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, to request an extension of time to file beyond the automatic 2-month extension.*

### Who Should File

You should file Form 2350 if:

- You are a U.S. citizen or U.S. resident alien;
- 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 the end of the automatic 2-month extension period; 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 alien who is 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

**Publication 54,** Tax Guide for U.S. Citizens and Resident Aliens Abroad, provides 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 may get the publication from most U.S. Embassies and consulates, or by writing to: Richmond Distribution Center, P.O. Box 25866, Richmond, VA 23260.

### When to File

File Form 2350 by the due date (including the automatic 2-month extension) for filing your Form 1040.

File early enough so that IRS will have time to act on your application before your return's regular or extended due date.

### How to File

File the original and one copy of Form 2350 with either:

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

### How to Claim Credit for Payment Made With This Form.

—If you are making a payment, include the amount of the payment on Form 1040, line 60. Also write "Form 2350" and the amount paid in the space to the left of line 60.

### Signature

**(a) Taxpayers.**—Generally, both spouses must sign this form for the extension to be valid if a joint return is to be filed. But if one spouse cannot sign because of illness, absence, or other good cause, the other spouse may sign for both, provided a proper explanation is attached explaining why that spouse cannot sign this form.

**(b) Other than taxpayer.**—Persons who may sign for the taxpayer include attorneys or certified public accountants qualified to practice before the IRS, enrolled agents, or any person holding a power of attorney. If the taxpayer cannot sign because of illness,

absence, or other good cause, a person in close personal or business relationship to the taxpayer may sign provided a proper explanation is attached as to why the taxpayer cannot sign this form. It is not necessary that such person hold a power of attorney.

### 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 Publication 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:** *Any extension of time granted for filing a 1985 calendar year Form 1040 also extends the time for filing a gift tax return (Form 709 or Form 709-A) for 1985 that is generally due by April 15, 1986. If you expect to file a gift tax return for 1985, check the box on the front of this form.*

### Penalties and Interest

You may be charged one or both of the following penalties.

**Late payment penalty.**—Form 2350 does not extend the time to pay income or gift tax. A penalty of 1/2 of 1% of any tax (other than estimated tax) not paid by the due date (including the automatic 2-month extension) is charged for each month, or part of a month, that the tax remains unpaid. The penalty will not be charged if you can show reasonable cause for not paying on time. The penalty is limited to 25%.

**Late filing penalty.**—A penalty is charged if your return is filed after the due date (including extensions to file), unless you can show reasonable cause for filing late. The penalty 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 penalty is limited to 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.

**Caution:** If an extension to file is granted and the IRS later determines that the statements made on this form are false and misleading, the extension is null and void. You will be subject to the late filing penalty.

**Interest.**—Interest is charged on the tax not paid by the regular due date of your return until the tax is paid. It will be charged even if you have been granted an extension to file or pay, or if you can show reasonable cause.