

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)

Please type or print. File the original and one copy by the due date for filing your return.	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Present home address (number, street, and apt. no., or rural route). (If you have a P.O. box, see the instructions.)		
	City or town, province or state, foreign postal or ZIP code, and country		

- 1** I request an extension of time until _____ to file my income tax return for the calendar year 1990, 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:**
- a Bona fide residence test** (see instructions) **b Physical presence test** (see instructions)
- 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
- 4a** Date you first arrived in foreign country _____
- b** Date qualifying period begins _____ ends _____
- c** Your foreign home address _____
- d** Date you expect to return to the United States _____

Note: This is not an extension of time for payment of tax. Full payment is required to avoid interest and late payment charges.

5 Enter the amount of income tax paid with this form **5** _____

Complete line 6 (and 7a or 7b if applicable) only if you expect to owe gift or generation-skipping transfer (GST) tax. Do not include income tax on these lines. (See the instructions.)

6 If you or your spouse expect to file a gift tax return (Form 709 or 709-A) for 1990, generally due by April 15, 1991, see the instructions and check here } **Yourself**
 } **Spouse**

7a Enter the amount of gift or GST tax that you are paying with this form	7a	
b Enter the amount of gift or GST tax that your spouse is paying with this form	7b	

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 ▶ _____

File original and one copy. 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 _____

Date _____ Director _____ By: _____

If the copy of this form is to be returned to you at an address other than that shown above, 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 Type or Print	Name
	Number and street or P.O. box number (if mail is not delivered to street address)
	City or town, state, and ZIP code