

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
▶ See instructions on back.

Please type or print.	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
File the original and one copy by the due date for filing your return.	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 1991, 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 "bona fide residence test" and/or the "physical presence test."** (See the 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 the 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 to pay tax. Full payment is required to avoid interest and late payment charges.
- 5 Enter the amount of income tax paid with this form ▶ **5** _____

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

6 If you or your spouse plan to file a gift tax return (Form 709 or 709-A) for 1991, generally due by April 15, 1992, see the instructions and check here	Yourself . . . ▶ <input type="checkbox"/> Spouse . . . ▶ <input type="checkbox"/>	
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. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by the 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 _____ By _____ Director

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, enter the name of the agent and/or the address where the copy should be sent.

Please type or print.	Name
	Number and street (include suite, room, or apt. no.) or P.O. box number (if mail is not delivered to street address)
	City or town, province or state, foreign postal or ZIP code, and country

General Instructions

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 13 min.; **Learning about the law or the form**, 8 min.; **Preparing the form**, 20 min.; and **Copying, assembling, and sending the form to the IRS**, 14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0070), Washington, DC 20503. **Do not** send this form to either of these offices. Instead, see **Where To File**.

Purpose

Use Form 2350 to ask for an extension to file your tax return if you need the time to meet either the bona fide residence test or the physical presence test to qualify for the foreign earned income exclusion and the foreign 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 tax.

Note: *If you need more time to file but 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.*

Who Should File

You should file Form 2350 if **all three** of the following apply:

1. You are a U.S. citizen or U.S. resident alien.
2. You expect to qualify for the foreign earned income exclusion and/or the foreign housing exclusion or deduction by meeting either the bona fide residence test or the physical presence test, but not until after your Form 1040 is due.
3. 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 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

Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, has a detailed discussion of the bona fide residence test, the physical presence test, the foreign earned income exclusion, and the foreign housing exclusion and deduction. You can get Pub. 54 from most U.S. embassies and consulates or by writing to: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074.

When To File

File Form 2350 on or before the due date of your Form 1040. Generally, this date is June 15, 1992, because of the 2-month extension given certain taxpayers out of the country (see below). However, you should file Form 2350 early enough so that if it is not approved, you can still file your tax return on time.

Out of the country.—You may already have 2 extra months to file your return and pay any tax due (to June 15, 1992, for a 1991 calendar year return) if you were a U.S. citizen or resident out of the country on the due date. For this purpose, "out of the country" means either (1) you live outside the United States and Puerto Rico, AND your tax home is outside the United States and Puerto Rico, OR (2) you are in military or naval service outside the United States and Puerto Rico. You do not have to file a form to get this 2-month extension. But you will have to attach a statement to your tax return explaining how you qualified.

Where To File

Make a copy of Form 2350. **File both the original AND the copy** with either:

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

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 Pub. 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: *An extension of time to file your 1991 calendar year Form 1040 also extends the time to file a gift tax return (Form 709 or 709-A).*

Filing Your Tax Return

You may file Form 1040 any time before the extension of time is up. But remember, Form 2350 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date (April 15, 1992, for a 1991 calendar year return), you will owe interest. You may also be charged penalties.

Interest.—You will owe interest on any tax not paid by the regular due date of your return. This is April 15 (for a calendar year return) even if you qualify for the 2-month extension. The interest runs until you pay the

tax. Even if you had a good reason for not paying on time, you will still owe interest.

Late payment penalty.—Generally, the penalty is ½ of 1% of any tax (other than estimated tax) not paid by the due date (including the 2-month extension for taxpayers who are out of the country). It is charged for each month or part of a month that the tax is unpaid. The maximum penalty is 25%. You might not owe this penalty if you have a good reason for not paying on time. Attach a statement to your return explaining the reason.

Late filing penalty.—A penalty is usually charged if your return is filed after the due date (including extensions). It is usually 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. Generally, the maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty will be \$100 or the balance of tax due on your return, whichever is smaller. You might not owe the penalty if you have a good reason for filing late. Attach a full explanation to your return if you file late.

Caution: *If we give you more time to file and later find that the statements made on this form are false or misleading, the extension is null and void. You will owe the late filing penalty explained above.*

How to claim credit for payment made with this form.—When you file Form 1040, show the amount of any income tax payment (line 5) sent with Form 2350. Enter it on Form 1040, line 57, and write "Form 2350" in the space to the left.

Specific Instructions

Name, address, and social security number.—Enter your name, address, and social security number. If you plan to file a joint return, also enter your spouse's name and social security number. If the post office does not bring mail to your street address and you have a P.O. box, enter your box number instead.

Note: *If you changed your mailing address after you filed your last return, you should use Form 8822, Change of Address, to notify the IRS of your new address. (A new address shown on Form 2350 will not update your record.)*

Gift tax return filers.—If you or your spouse plan to file Form 709 or 709-A for 1991, check whichever box applies on line 6. If you are sending payment(s) with this form, show the amount(s) on line 7a and/or 7b. However, if your spouse files a separate Form 2350, do not check the box for your spouse or complete line 7b.

Your signature.—This form must be signed. If you plan to file a joint return, both of you should sign. If there is a good reason why one of you cannot, then the other spouse may sign for both. Attach an explanation as to why the other cannot sign.

Others who can sign for you.—Anyone with a power of attorney can sign but the following can sign for you without a power of attorney:

- Attorneys, CPAs, and enrolled agents.
- A person in close personal or business relationship to you who is signing because you cannot. There must be a good reason why you cannot sign (such as illness or absence). Attach an explanation.