

**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.

<b>Please type or print.</b>	Your first name and initial	Last name	Your social security number
<b>File by the due date for filing your return.</b>	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address		City or town, province or state, and country (including postal or ZIP code)	

**Please fill in the Return Label at the bottom of this page.**

- 1 I request an extension of time until \_\_\_\_\_ to file my income tax return for the calendar year 1996, 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" or the "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 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 . . . . . ▶	<b>5</b>		
<b>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 instructions.)</b>			
6 If you or your spouse plan to file a gift or GST tax return (Form 709 or 709-A) for 1996, generally due by April 15, 1997, see the instructions and check here	}	Yourself . . . ▶ <input type="checkbox"/> Spouse . . . ▶ <input type="checkbox"/>	
7a Enter the amount of gift or GST tax that <b>you</b> are paying with this form . . . . .	<b>7a</b>		
b Enter the amount of gift or GST tax that <b>your spouse</b> is paying with this form . . . . .	<b>7b</b>		

**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 ▶ \_\_\_\_\_

Please fill in the **Return Label** below with your name, address, and social security number (SSN). The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

**(Do not detach)**

<b>Notice to Applicant</b>  <b>To Be Completed by the IRS</b>	<input type="checkbox"/> We <b>HAVE</b> approved your application.
	<input type="checkbox"/> We <b>HAVE NOT</b> approved your application. However, we have granted a 45-day grace period to _____. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
	<input type="checkbox"/> We <b>HAVE NOT</b> approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.
	<input type="checkbox"/> Other _____
_____ Director	_____ Date

<b>Return Label (Please type or print)</b>		
Taxpayer's name(s) (and agent's name, if applicable)		Taxpayer's SSN
Number and street (include suite, room, or apt. no.) or P.O. box number		Spouse's SSN
City or town, province or state, foreign postal or ZIP code, and country		

## 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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

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 simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** on this page.

## General Instructions

### A Change To Note

For 1996, you no longer need to file Form 2350 in duplicate. Instead, enter your name, address, and social security number on the **Return Label** at the bottom of the form. We will use it to return the **Notice to Applicant** to tell you if your application is approved. You no longer have to attach it to your return—keep it for your records.

### Purpose of Form

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/or the foreign housing exclusion or deduction.

However, if you file your return after the regular due date, you cannot have the IRS figure your tax.

If you need more time to file but do not expect to meet the bona fide residence or the physical presence test, file **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.

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

### Who Should File

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

1. You are a U.S. citizen or 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 tax return 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.

**Bona Fide Residence Test.**—To meet this test, you must be a U.S. citizen or resident alien who is a 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 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 or territories.

### Additional Information

**Pub. 54**, Tax Guide for U.S. Citizens and Resident Aliens Abroad, has a detailed discussion of the foreign earned income exclusion, the foreign housing exclusion and deduction, the bona fide residence test, and the physical presence test. You can get Pub. 54 from most U.S. embassies and consulates or by writing to: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107.

### When To File

File Form 2350 on or before the due date of your Form 1040. For a 1996 calendar year return, this date is April 15, 1997. However, if you have 2 extra months to file your return because you were out of the country (defined later), file Form 2350 on or before June 16, 1997. 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. But see **Interest** under **Filing Your Tax Return** below. "Out of the country" means either (a) you live **and** have your tax home (main place of work) outside the United States and Puerto Rico, or (b) 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

File Form 2350 with either the Internal Revenue Service Center, Philadelphia, PA 19255-0002, or the local IRS representative or other IRS employee.

### Period of Extension

If you are given 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. But if you must allocate moving expenses (see Pub. 54), you may be given 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 1996 calendar year Form 1040 also extends the time to file a gift or generation-skipping transfer (GST) tax return (Form 709 or 709-A).*

### Filing Your Tax Return

You may file Form 1040 any time before the extension expires. 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, 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, 1997, for a 1996 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.**—The penalty is usually  $\frac{1}{2}$  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 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, not Form 2350, 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 your return is late. Generally, the maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty is \$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 statement to your return, not Form 2350, explaining the reason.

**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 55, and write "Form 2350" in the space to the left.

## Specific Instructions

**Name, Address, and Social Security Number (SSN).**—Enter your name, address, and SSN. If you plan to file a joint return, also enter your spouse's name and SSN. Do not abbreviate the country name.

**Gift Tax Return Filers.**—If you or your spouse plan to file Form 709 or 709-A for 1996, check whichever box applies on line 6. If you are paying gift or GST tax with this form, show the amount(s) on line 7a and/or 7b. But if your spouse files a separate Form 2350, do not check the box on line 6 for your spouse or complete line 7b.

**Signature and Verification.**—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, the other spouse may sign for both. Attach a statement explaining why the other spouse 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.

**Return Label.**—You must complete the **Return Label** at the bottom of the form to receive the **Notice to Applicant**. Enter your name and, if applicable, your agent's name. Enter your SSN and, if filing jointly, your spouse's SSN. Also enter the address where you want the IRS to send the **Notice to Applicant**.

If the post office does not deliver 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 the change. Showing a new address on Form 2350 will not update your record.*

