

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions. ▶ Attach to Form 1040.

**For Use by United States Citizens and Resident Aliens Only**

Name of taxpayer \_\_\_\_\_ Social security number \_\_\_\_\_

Foreign address (including country) \_\_\_\_\_ Your occupation \_\_\_\_\_

Name of employer ▶ \_\_\_\_\_

Employer's address U.S. ▶ \_\_\_\_\_ Foreign ▶ \_\_\_\_\_

Employer is (check ▶)  A foreign entity  A U.S. company  
 A foreign affiliate of a U.S. company  Self  Other (specify) ▶ \_\_\_\_\_

Enter earlier years (after 1981) that you filed Form 2555 to claim either of the exclusions ▶ \_\_\_\_\_

If you chose to claim an exclusion in 1982 or 1983, have you revoked your choice? . . . . .  Yes  No  
If "Yes," give the type of exclusion and the tax year for which the revocation was effective ▶ \_\_\_\_\_

Test under which you qualify to claim the exclusion(s) and/or deduction ▶  Bona fide residence test. (Part I)  Physical presence test. (Part II) Are you a U.S. citizen? . . . . .  Yes  No

Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? . . . . .  Yes  No

If "Yes," give city and country of the separate foreign residence. Also show the number of days during your tax year that you maintained a second household at that address \_\_\_\_\_

List your tax home(s) during your tax year and date(s) established \_\_\_\_\_

**Complete either Part I or Part II. If an item does not apply, write "NA." If you do not provide the information asked for, any exclusion or deduction you claim may be disallowed.**

**Part I Taxpayers Qualifying Under Bona Fide Residence Test. (See instructions.)**

1 Date bona fide residence began \_\_\_\_\_, ended \_\_\_\_\_

2 Kind of living quarters in foreign country ▶  Purchased house  Rented house or apartment  Rented room  
 Quarters furnished by employer

3 Did any of your family live with you abroad during any part of the tax year? . . . . .  Yes  No  
If "Yes," who and for what period? ▶ \_\_\_\_\_

4a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) . . . . .  Yes  No

b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) . . . . .  Yes  No  
**If "Yes" to 4a and "No" to 4b, you do not qualify as a bona fide resident. Do not complete the rest of Part I.**

5 Complete the following for days present in the United States or its possessions during the tax year. (Do not include this income in Part III, but report it on Form 1040.)

Date arrived in U.S.	Date left U.S.	Number of days in U.S. on business	Income earned in U.S. on business (attach computation)	Date arrived in U.S.	Date left U.S.	Number of days in U.S. on business	Income earned in U.S. on business (attach computation)

6a State any contractual terms or other conditions relating to the length of your employment abroad \_\_\_\_\_

b State the type of visa under which you entered the foreign country \_\_\_\_\_

c Did your visa limit the length of your stay or employment in a foreign country? . . . . .  Yes  No  
If "Yes," attach explanation.

d Did you maintain a home in the U.S. while living abroad? . . . . .  Yes  No  
If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants \_\_\_\_\_

**Part II Taxpayers Qualifying Under Physical Presence Test. (See instructions.)**

- 7** The physical presence test is based on the 12-month period from \_\_\_\_\_ through \_\_\_\_\_
- 8** Enter your principal country of employment during your tax year ► \_\_\_\_\_
- 9** Enter all travel abroad during the 12-month period shown on line 7, except travel between foreign countries that did not involve travel on, or over, international waters, or in, or over, the United States, for 24 hours or more. If the last entry is an arrival in a foreign country, enter the number of full days to the end of the 12-month period. If you have no travel to report during the period, write in the schedule that you were physically present in a foreign country or countries during the entire 12-month period. (Do not include in Part III the income that you list here, but report it on Form 1040.)

Name of country (including U.S.)	Date arrived	Date left	Full days present in country	Number of days in U.S. on business	Income earned in U.S. on business (attach computation)

**Part III All Taxpayers**

**Note:** On lines 10 through 14 enter all income, including noncash income, that you earned and actually or constructively received during your 1984 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from Part I, line 5, or Part II, line 9. Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.  
**If you are a cash basis taxpayer, report on Form 1040 all income you received during 1984 no matter when you performed the service.**

**1984 Foreign Earned Income**

**Amount (in U.S. dollars)**

<b>10</b> Total wages, salaries, bonuses, commissions, etc. . . . .	<b>10</b>		
<b>11</b> Allowable share of income for personal services performed (see instructions for Part III, line 11):			
<b>a</b> In a business (including farming) or profession . . . . .	<b>11a</b>		
<b>b</b> In a partnership (give name, address, and nature of income) _____	<b>11b</b>		
<b>12</b> Noncash income (market value of property or facilities furnished by employer—attach statement showing how determined):			
<b>a</b> Home (lodging) . . . . .	<b>12a</b>		
<b>b</b> Meals . . . . .	<b>12b</b>		
<b>c</b> Car . . . . .	<b>12c</b>		
<b>d</b> Other property or facilities (specify) _____	<b>12d</b>		
<b>13</b> Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
<b>a</b> Cost of living and overseas differential . . . . .	<b>13a</b>		
<b>b</b> Family . . . . .	<b>13b</b>		
<b>c</b> Education . . . . .	<b>13c</b>		
<b>d</b> Home leave . . . . .	<b>13d</b>		
<b>e</b> Quarters . . . . .	<b>13e</b>		
<b>f</b> For any other purpose (specify) _____	<b>13f</b>		
<b>g</b> Add the amounts on lines 13a through 13f . . . . .	<b>13g</b>		
<b>14</b> Other foreign earned income (specify) _____	<b>14</b>		
<b>15</b> Add the amounts on lines 10 through 12d, line 13g, and line 14 . . . . .	<b>15</b>		
<b>16</b> Value of meals and lodging included on line 12a or 12b that is excludable. (See instructions.) . . . . .	<b>16</b>		
<b>17</b> Subtract line 16 from line 15. This is your foreign earned income . . . . . ►	<b>17</b>		

**Complete Part IV next if you choose to claim the housing exclusion or are claiming the housing deduction. Otherwise, skip to Part V.**

**Part IV For Taxpayers Claiming Housing Exclusion AND/OR Deduction**

<b>18</b> Qualified housing expenses for the tax year. (See instructions.)				<b>18</b>		
<b>19</b> Number of days in your qualifying period that fall within your 1984 tax year. (See instructions.)	<b>19</b>					
<b>20</b> Multiply \$18.77 by the number of days on line 19, but do not enter more than \$6,868.00.				<b>20</b>		
<b>21</b> Subtract the amount on line 20 from the amount on line 18. (If zero or less, do not complete the rest of Part IV or any of Part VII.)				<b>21</b>		
<b>22</b> Enter employer-provided amounts. (See instructions.)	<b>22</b>					
<b>23</b> Enter the amount from line 17	<b>23</b>					
<b>24</b> Divide the amount on line 22 by the amount on line 23 and enter the percentage here. (Limited to 100%).				<b>24</b>		
<b>25</b> Housing exclusion. Multiply the amount on line 21 by the percentage on line 24, but do not enter more than the amount on line 22. Also enter this amount on line 35, Part VI.				<b>25</b>		
<b>Note:</b> If the amount on line 21 is <b>more than</b> the amount on line 25, complete line 26. Otherwise, skip to Part V if you choose to claim the foreign earned income exclusion.						
<b>26</b> Subtract the amount on line 25 from the amount on line 21 and enter here and on line 40, Part VII. (Complete Part V before Part VII, if you choose to claim the foreign earned income exclusion.)				<b>26</b>		

**Part V For Taxpayers Claiming Foreign Earned Income Exclusion**

<b>27</b> Maximum foreign earned income exclusion				<b>27</b>	\$80,000	00
<b>28</b> Number of days in your qualifying period that fall within your 1984 tax year. (See instructions for line 19.)	<b>28</b>					
<b>29</b> Divide the number of days on line 28 by the number of days in your tax year (usually 366) and enter the percentage here				<b>29</b>		
<b>30</b> Multiply the amount on line 27 by the percentage on line 29				<b>30</b>		
<b>31</b> Enter the amount from line 17	<b>31</b>					
<b>32</b> Enter the amount from line 25	<b>32</b>					
<b>33</b> Subtract the amount on line 32 from the amount on line 31				<b>33</b>		
<b>34</b> Foreign earned income exclusion. Enter here and on line 36, Part VI, the amount from line 30 or line 33, whichever is less				<b>34</b>		

**Part VI For Taxpayers Claiming Housing Exclusion, Foreign Earned Income Exclusion, or Both**

<b>35</b> Housing exclusion from line 25	<b>35</b>					
<b>36</b> Foreign earned income exclusion from line 34	<b>36</b>					
<b>37</b> Add the amounts on lines 35 and 36				<b>37</b>		
<b>38</b> Deductions allocable to excluded income. (See instructions and attach computation.)				<b>38</b>		
<b>39</b> Subtract line 38 from line 37. Enter the result here and in parenthesis on Form 1040, line 22. Next to the amount write "Exclusion(s) from Form 2555." On Form 1040 subtract the amount from your income to arrive at total income on Form 1040, line 23				<b>39</b>		

**Part VII For Taxpayers Claiming Housing Deduction**

**Note:** Complete this part only if: (1) you entered an amount on line 26, and (2) the amount on line 17 is more than the amount on line 37.

<b>40</b> Enter the amount from line 26				<b>40</b>		
<b>41</b> Enter the amount from line 17	<b>41</b>					
<b>42</b> Enter the amount from line 37	<b>42</b>					
<b>43</b> Subtract the amount on line 42 from the amount on line 41				<b>43</b>		
<b>44</b> Enter the amount from line 40 or line 43, whichever is less				<b>44</b>		
<b>Note:</b> If the amount on line 43 is <b>more than</b> the amount on line 44 and you could not deduct all of your 1983 housing deduction because of the 1983 limitation, complete the worksheet on page 4 of the instructions to figure how much of your 1983 housing deduction may be carried over to 1984. Otherwise, enter a zero (-0-) on line 45.						
<b>45</b> Housing deduction carryover from 1983 (from worksheet on page 4 of the instructions)				<b>45</b>		
<b>46</b> Add the amounts on lines 44 and 45. Enter here and on Form 1040 to the left of line 31. Next to the amount on Form 1040 write "Deduction from Form 2555." Add it to the total adjustments reported on that line				<b>46</b>		