Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

Attach to Form 1040 or 1040-SR.
Go to *www.irs.gov/Form2555* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 or 1040-SR	**Your social security number**

Part I General Information

1 Your foreign address (including country)	**2** Your occupation

3 Employer's name

4a Employer's U.S. address

4b Employer's foreign address

5 Employer is (check any that apply): **5a** ☐ A foreign entity **5b** ☐ A U.S. company **5c** ☐ Self **5d** ☐ A foreign affiliate of a U.S. company **5e** ☐ Other (specify)

6a If you previously filed Form 2555 or Form 2555-EZ, enter the last tax year you filed the form

6b If you didn't previously file Form 2555 or Form 2555-EZ to claim either of the exclusions, check here ☐ and go to line 7.

6c Have you ever revoked either of the exclusions? ☐ **Yes** ☐ **No**

6d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective.

7 Of what country are you a citizen/national?

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See ***Second foreign household*** in the instructions ☐ **Yes** ☐ **No**

8b If "Yes," enter city and country of the separate foreign residence. Also enter the number of days during your tax year that you maintained a second household at that address.

9 List your tax home(s) during your tax year and date(s) established.

Next, complete either Part II or Part III. If an item doesn't apply, enter "N/A." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test

Note: Only U.S. citizens and resident aliens who are citizens or nationals of U.S. treaty countries can use this test. See instructions.

10 Date bona fide residence began , and ended

11 Type of living quarters in foreign country: **11a** ☐ Purchased house **11b** ☐ Rented house or apartment **11c** ☐ Rented room **11d** ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? ☐ **Yes** ☐ **No**

12b If "Yes," who and for what period?

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions ☐ **Yes** ☐ **No**

13b Are you required to pay income tax to the country where you claim bona fide residence? See instructions ☐ **Yes** ☐ **No**

If you answered "Yes" to line 13a and "No" to line 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.

14 If you were present in the United States or its territories during the tax year, complete columns (**a**)–(**d**) below. **Don't** include the income from column (**d**) in Part IV, but report it on Form 1040 or 1040-SR.

(a) Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)	**(a)** Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad.

15b Enter the type of visa under which you entered the foreign country.

15c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ **Yes** ☐ **No**

15d Did you maintain a home in the United States while living abroad? ☐ **Yes** ☐ **No**

15e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you.

Part III Taxpayers Qualifying Under Physical Presence Test

Note: U.S. citizens and all resident aliens can use this test. See instructions.

16 The physical presence test is based on 330 full days of presence in a foreign country or countries during the 12-month period from _____ through _____

17 Enter your principal country of employment during your tax year. _____

18 If you traveled abroad during the 12-month period entered on line 16, complete columns (**a**)–(**f**) below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column (**f**) below in Part IV, but report it on Form 1040 or 1040-SR.

(a) Name of country (including U.S.)	**(b)** Date arrived	**(c)** Date left	**(d)** Full days present in country	**(e)** Number of days in U.S. on business	**(f)** Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2026 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. **Don't** include income from line 14, column (**d**), or line 18, column (**f**). 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 or 1040-SR all income you received in 2026, no matter when you performed the service.

	2026 Foreign earned income			**Amount (in U.S. dollars)**
19	Total wages, salaries, bonuses, commissions, etc.		**19**	
20	Allowable share of income for personal services performed (see instructions):			
20a	In a business (including farming) or profession		**20a**	
20b	In a partnership. List partnership's name and address and type of income. _____		**20b**	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
21a	Home (lodging)		**21a**	
21b	Meals		**21b**	
21c	Car		**21c**	
21d	Other property or facilities. List type and amount. _____		**21d**	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
22a	Cost of living and overseas differential	**22a**		
22b	Family	**22b**		
22c	Education	**22c**		
22d	Home leave	**22d**		
22e	Quarters	**22e**		
22f	For any other purpose. List type and amount. _____	**22f**		
22g	Add lines 22a through 22f		**22g**	
23	Other foreign earned income. List type and amount. _____		**23**	
24	Add lines 19 through 21d, line 22g, and line 23		**24**	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)		**25**	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2026 foreign earned income**		**26**	

Part V All Taxpayers

27 Enter the amount from line 26 27

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28 Qualified housing expenses for the tax year (see instructions) 28

29a Enter location where housing expenses incurred. See instructions _____

29b Enter limit on housing expenses. See instructions 29b

30 Enter the **smaller** of line 28 or line 29b 30

31 Number of days in your qualifying period that fall within your 2026 tax year (see instructions) . . . . . 31 days

32 Multiply $58.26 by the number of days on line 31. If 365 is entered on line 31, enter $21,264 here . . 32

33 Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX 33

34 Enter employer-provided amounts. See instructions 34

35 Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000" . . . . . 35 .

36 **Housing exclusion.** Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also complete Part VIII 36

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37 Maximum foreign earned income exclusion. Enter $132,900 37

38 • If you completed Part VI, enter the number from line 31.
• All others, enter the number of days in your qualifying period that fall within your 2026 tax year. See the instructions for line 31. 38 days

39 • If line 38 and the number of days in your 2026 tax year (usually 365) are the same, enter "1.000."
• Otherwise, divide line 38 by the number of days in your 2026 tax year and enter the result as a decimal (rounded to at least three places). 39 .

40 Multiply line 37 by line 39 40

41 Subtract line 36 from line 27 41

42 **Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also complete Part VIII . . . 42

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43 Add lines 36 and 42 43

44 Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11a) that are allocable to the excluded income. See instructions and attach computation 44

45 Subtract line 44 from line 43. Enter the result here and on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line 45

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (**a**) line 33 is more than line 36, and (**b**) line 27 is more than line 43.

46 Subtract line 36 from line 33 46

47 Subtract line 43 from line 27 47

48 Enter the **smaller** of line 46 or line 47 48

Note: If line 47 is **more than** line 48 and you couldn't deduct all of your 2025 housing deduction because of the 2025 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.

49 Housing deduction carryover from 2025 (from the Housing Deduction Carryover Worksheet in the instructions) 49

50 **Housing deduction.** Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line 50