

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Name shown on Form 1040

Your social security number

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$85,700 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2007 or any other period of 12 months in a row starting or ending in 2007? } Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

- 3 **Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

| | | | |
|--|--|--|--|
| 4 Your foreign address (including country) | | 5 Your occupation | |
| 6 Employer's name | 7 Employer's U.S. address (including ZIP code) | 8 Employer's foreign address | |
| 9 Employer is (check any that apply): | | | |
| a A U.S. business | | <input type="checkbox"/> | |
| b A foreign business | | <input type="checkbox"/> | |
| c Other (specify) ▶ _____ | | <input type="checkbox"/> | |
| 10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____ | | | |
| b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now. | | | |
| c Have you ever revoked the foreign earned income exclusion? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____ | | | |
| 11a List your tax home(s) during 2007 and date(s) established. ▶ _____ | | | |
| b Of what country are you a citizen/national? ▶ _____ | | | |

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2007.

| 12 | (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) |
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Part IV Figure Your Foreign Earned Income Exclusion

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|----|---|----|----------|------|
| 13 | Maximum foreign earned income exclusion | 13 | \$85,700 | 00 |
| 14 | Enter the number of days in your qualifying period that fall within 2007 | 14 | | days |
| 15 | Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places). | 15 | × | . |
| 16 | Multiply line 13 by line 15 | 16 | | |
| 17 | Enter, in U.S. dollars, the total foreign earned income you earned and received in 2007 (see instructions). Be sure to include this amount on Form 1040, line 7 | 17 | | |
| 18 | Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶ | 18 | | |