

**Statement For Claiming Exemption From Withholding  
 on Foreign Earned Income Eligible for the Exclusion(s)  
 Provided by Section 911**

The following statement, when completed and furnished by a citizen of the United States to his or her employer, permits the employer to exclude from income tax withholding all or a part of the wages paid for services performed outside the United States.

Name (please print or type)	Social security number
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**Part I Qualification Information for Foreign Earned Income Exclusion**

I expect to qualify for the foreign earned income exclusion under either the bona fide residence or physical presence test for calendar year \_\_\_\_\_ or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

Please check applicable box:

**Bona Fide Residence Test**

I am a citizen of the United States. I have been a bona fide resident of and my tax home has been located in \_\_\_\_\_ (foreign country or countries) for an uninterrupted period which includes an entire tax year that began on \_\_\_\_\_, 20\_\_\_\_\_.  
 (date)

I expect to remain a bona fide resident and retain my tax home in a foreign country (or countries) until the end of the tax year for which this statement is made. Or, if not that period, from the date of this statement until \_\_\_\_\_, 20\_\_\_\_\_.  
 (date within tax year)

I have not submitted a statement to the authorities of any foreign country named above that I am not a resident of that country. Or, if I made such a statement, the authorities of that country thereafter made a determination to the effect that I am a resident of that country.

Based on the facts in my case, I have good reason to believe that for this period of foreign residence I will satisfy the tax home and the bona fide foreign resident requirements prescribed by section 911(d)(1)(A) of the Internal Revenue Code and qualify for the exclusion Code section 911(a) allows.

**Physical Presence Test**

I am a citizen of the United States. Except for occasional absences that will not disqualify me for the benefit of section 911(a) of the Internal Revenue Code, I expect to be present in and maintain my tax home in \_\_\_\_\_ (foreign country or countries) for a 12-month period that includes the entire tax year \_\_\_\_\_. Or, if not the entire year, for the part of the tax year beginning on \_\_\_\_\_, 20\_\_\_\_\_, and ending on \_\_\_\_\_, 20\_\_\_\_\_.

Based on the facts in my case, I have good reason to believe that for this period of presence in a foreign country or countries, I will satisfy the tax home and the 330 full-day requirements within a 12-month period under section 911(d)(1)(B).

**Part II Estimated Housing Cost Amount for Foreign Housing Exclusion**

1 Rent . . . . .	1		
2 Utilities (other than telephone charges) . . . . .	2		
3 Real and personal property insurance. . . . .	3		
4 Occupancy tax not deductible under section 164 . . . . .	4		
5 Nonrefundable fees paid for securing a leasehold . . . . .	5		
6 Household repairs . . . . .	6		
7 <b>Estimated qualified housing expenses.</b> Add lines 1 through 6 . . . . .	7		
8 Estimated base housing amount for qualifying period . . . . .	8		
9 Subtract line 8 from line 7. This is your estimated housing cost amount . . . . .	9		

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The estimated housing cost amount entered in Part II, plus the amount reported on any other statements outstanding with other employers, is not more than my total estimated housing cost amount.
- If I become disqualified for the exclusions, I will immediately notify my employer and advise what part, if any, of the period for which I am qualified.

I understand that any exemption from income tax withholding permitted by reason of furnishing this statement is not a determination by the Internal Revenue Service that any amount paid to me for any services performed during the tax year is excludable from gross income under the provisions of Code section 911(a).

Your Signature	Date
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# Instructions

## Information for Employee

File Form 673 with your U.S. employer to claim an exemption from U.S. income tax withholding on wages earned abroad to the extent of the foreign earned income exclusion and foreign housing exclusion. Your employer will then withhold the correct amount of Federal income tax from your pay.

Even though you may qualify for the foreign earned income exclusion, you must file **Form 2555**, Foreign Earned Income, or **Form 2555-EZ**, Foreign Earned Income Exclusion, with your **Form 1040**, U.S. Individual Income Tax Return, to claim your exclusion. You must file Form 2555 to claim the foreign housing exclusion.

## Information for Employer

Once you have received Form 673 completed by the employee, you may discontinue withholding of U.S. income tax on those wages that qualify for the exclusion(s). If for any reason you believe the employee will not qualify for the exclusion(s), you should disregard Form 673.

**Note:** *If you have questions about the exclusion(s), see Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.*

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to claim an exemption from withholding, you are required to give this form (or similar statement) to your employer.

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 Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	33 min.
<b>Learning about the law or the form</b> . . . . .	7 min.
<b>Preparing the form</b> . . . . .	24 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	20 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can email us your suggestions and comments through the IRS website ([www.irs.gov/help](http://www.irs.gov/help) and click on Send Us a Comment) or write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this office. Instead, return it to your employer.

