

# Foreign Earned Income Exclusion

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on line 18.**  
▶ **Go to [www.irs.gov/Form2555EZ](http://www.irs.gov/Form2555EZ) for instructions and the latest information.**

**2018**  
Attachment  
Sequence No. **34A**

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 \$103,900 or less. See line 17.
- Are filing a calendar year return that covers a 12-month period.

### And You:

- Don't have self-employment income.
- Don't have business/moving expenses.
- Don't 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 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 **don't** 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:  
{ 2018, or  
any other period of 12 months in a row starting or ending in 2018? } . . . . .  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 **don't** meet this test. You **can't** 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 **can't** take the exclusion. **Don't** 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 previously filed Form 2555 or 2555-EZ, enter the last year you filed the form. ▶ _____			
b If you didn't previously file Form 2555 or 2555-EZ, check here <input type="checkbox"/> and go to line 11a.			
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 2018 and date(s) established. ▶ _____			
b Of what country are you a citizen/national? ▶ _____			

