Form **2555-EZ** 

Department of the Treasury Internal Revenue Service Name shown on Form 1040

# **Foreign Earned Income Exclusion**

See separate instructions. Attach to front of Form 1040.

Attachment Sequence No. 34A Your social security number

OMB No. 1545-1326

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 \$70,000 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

	<ul> <li>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)?</li> <li>If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.</li> <li>If you answered "No," you <b>do not</b> meet this test. Go to line 2 to see if you meet the Physical Presence Test.</li> <li>Enter the date your bona fide residence began ▶, and ended (see instructions) ▶</li> </ul>						
2 a	Physical Presence Test         Were you physically present in a foreign country or countries for at least 330 full days during—         1994, or         any other period of 12 months in a row starting or ending in 1994?						
b	<ul> <li>If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.</li> <li>If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above.</li> <li>The physical presence test is based on the 12-month period from ▶ through ▶</li> </ul>						
3	<ul> <li>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?</li></ul>						
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			
b c	Employer is (check any that apply):         A U.S. business.         A foreign business.         Other (specify) ▶         If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶						
b c d	If you did not file Form 2555 or 2555-EZ after 1981, check here ► □ and go to line 11a now. Have you ever revoked the foreign earned income exclusion? □ Yes □ No If you answered "Yes," enter the tax year for which the revocation was effective. ► List your tax home(s) during 1994 and date(s) established. ►						
b	Of what country are you a c						

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

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### Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	\$70,000	00
14	Enter the number of days in your qualifying period that fall within 1994 .			
15	<ul> <li>If you entered 365 days on line 14, enter "1.00" here.</li> <li>Otherwise, divide line 14 by 365 and enter the result here as a decimal (to two places).</li> </ul>		~	
			X .	
16	Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 1994 (see			
	instructions). Be sure to include this amount on Form 1040, line 7			
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 write "2555-EZ." On Form 1040, subtract			
	this amount from your income to arrive at total income on Form 1040, line 22	18		

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