## 2555

Department of the Treasury

## Foreign Earned Income

► See separate instructions. ► Attach to Form 1040. OMB No. 1545-0067 Attachment Sequence No. **34** 

Internal Revenue Service For Use by U.S. Citizens and Resident Aliens Only Name shown on Form 1040 Your social security number Part I **General Information** Your foreign address (including country) 2 Your occupation Employer's name ► 4a Employer's U.S. address ►.... b Employer's foreign address ► a A foreign entity Employer is (check **b** A U.S. company any that apply): 6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶ b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ □ and go to line 7 now. d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶\_\_\_\_\_ 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 b 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. ▶ List your tax home(s) during your tax year and date(s) established. ▶ Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed. Part II Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.) Date bona fide residence began ▶ , and ended ▶ ...... 10 Kind of living quarters in foreign country ▶ a ☐ Purchased house b ☐ Rented house or apartment c ☐ Rented room 11 **d** Quarters furnished by employer b 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 b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.)  $\square$  Yes  $\square$  No If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part. If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040. (c) Number of days in U.S. on business (d) Income earned in U.S. on business (attach computation) (d) Income earned in U.S. on business (attach computation) (c) Number of (b) Date left days in U.S. on business arrived in U.S. arrived in U.S. b Enter the type of visa under which you entered the foreign country. ► c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ Yes ☐ No e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. >

Form 2555 (1998) Page <b>2</b>								
Pa	rt III Taxpayers Qualifying Under	Physical Presen	ce Test (See pa	ige 2 of the	instructions	s.)		
16 17 18	7 Enter your principal country of employment during your tax year. ▶							
	(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 on business (at computation	ach	
Pa	rt IV All Taxpavers							

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 1998 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. **Do not** 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 all income you received in 1998, no matter when you performed the service

	1998 Foreign Earned Income	Amount (in U.S. dollars)		
а	Total wages, salaries, bonuses, commissions, etc	19 20a 20b		
21 a	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):  Home (lodging)	21a		
	Meals	21b		
	Other property or facilities. List type and amount. ▶	21d		
a b c d e	Allowances, reimbursements, or expenses paid on your behalf for services you performed:  Cost of living and overseas differential  Family			
g 23	Add lines 22a through 22f	22g 23		
24	Add lines 19 through 21d, line 22g, and line 23	24		
<ul> <li>Total amount of meals and lodging included on line 24 that is excludable (see instructions).</li> <li>Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 1998 foreign earned income</li></ul>		25		

Form 2555 (1998) Page **3** 

Pa	rt V	All Taxpayers			
27		ne amount from line 26	27		
	Yes. C	u claiming the housing exclusion or housing deduction? omplete Part VI. o to Part VII.			
Pa	rt VI	For Taxpayers Claiming the Housing Exclusion AND/OR Deduction			
28		d housing expenses for the tax year (see instructions)	28		
29		r of days in your qualifying period that fall within your 1998 tax ee instructions)			
30		\$26.42 by the number of days on line 29. If 365 entered on line 29, enter $$9,643.00$ here .	30		
31	Part IX		31		
32		mployer-provided amounts (see instructions)			
33	not ent	ine 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do er more than "1.000"	33	× •	
34		<b>g exclusion</b> . Multiply line 31 by line 33. Enter the result but do not enter more than the on line 32. Also, complete Part VIII	34		
	Note:	The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VIII and VIII before Part IX.			1
Pa	rt VII	For Taxpayers Claiming the Foreign Earned Income Exclusion			
35	Maximi	um foreign earned income exclusion	35	\$72,000	00
36	• If you	u completed Part VI, enter the number from line 29.			
	All ot fall w	hers, enter the number of days in your qualifying period that rithin your 1998 tax year (see the instructions for line 29).			
37	• If line 36 and the number of days in your 1998 tax year (usually 365) are the same, enter "1.000." )		37	× .	
20	as a	rwise, divide line 36 by the number of days in your 1998 tax year and enter the result decimal (rounded to at least three places).	38		
38 39		/ line 35 by line 37	39		
40	Foreigr	earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII	40		
Pa	rt VIII	For Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exc	clusio	n, or Both	
41	Add lin	es 34 and 40	41		
42		ions allowed in figuring your adjusted gross income (Form 1040, line 33) that are allocable excluded income. See instructions and attach computation	42		
43	Subtrac	ct line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21.			
	Next to	the amount enter "Form 2555." On Form 1040, subtract this amount from your income e at total income on Form 1040, line 22	43		
Pa	rt IX	For Taxpayers Claiming the Housing Deduction—Complete this part only if (a line 34 and (b) line 27 is more than line 41.		31 is more th	an
44	Subtrac	ct line 34 from line 31	44		
45	Subtrac	ct line 41 from line 27	45		
46		ne <b>smaller</b> of line 44 or line 45	46		
		If line 45 is <b>more than</b> line 46 and you could not deduct all of your 1997 housing deduction because of the 1997 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.			
47	Housin	g deduction carryover from 1997 (from worksheet on page 4 of the instructions)	47		
48	line 32.	g deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments			
	reporte	d on that line	48	<u> </u>	