

Foreign Earned Income

▶ Attach to Form 1040.

▶ Information about Form 2555 and its separate instructions is at www.irs.gov/form2555.

OMB No. 1545-0074

2013
Attachment
Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040	Your social security number
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Part I General Information

1 Your foreign address (including country)				2 Your occupation	
Foreign Address	Foreign City	Foreign Country	Foreign Code		
3 Employer's name ▶					
4a Employer's U.S. address ▶					
Address		City	State	ZIP Code	
b Employer's foreign address ▶					
Foreign Address		Foreign City	State/Province	Postal Code	Foreign Country
5 Employer is (check ▶) a <input type="checkbox"/> A foreign entity b <input type="checkbox"/> A U.S. company c <input type="checkbox"/> Self					
any that apply): d <input type="checkbox"/> A foreign affiliate of a U.S. company e <input type="checkbox"/> Other (specify) ▶					
6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶					
b If you did not previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶ <input type="checkbox"/> and go to line 7.					
c Have you ever revoked either of the exclusions? <input type="checkbox"/> Yes <input type="checkbox"/> No					
d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶					
7 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 tax home? See Second foreign household in the instructions <input type="checkbox"/> Yes <input type="checkbox"/> No					
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. ▶					
9 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 instructions)

10 Date bona fide residence began ▶ , and ended ▶							
11 Kind of living quarters in foreign country ▶ a <input type="checkbox"/> Purchased house b <input type="checkbox"/> Rented house or apartment c <input type="checkbox"/> Rented room							
d <input type="checkbox"/> Quarters furnished by employer							
12a Did any of your family live with you abroad during any part of the tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No							
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 that you are not a resident of that country? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No							
b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . <input type="checkbox"/> Yes <input type="checkbox"/> 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.							
14 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.							
(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)	(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)
15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶							
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 . <input type="checkbox"/> Yes <input type="checkbox"/> No							
d Did you maintain a home in the United States while living abroad? <input type="checkbox"/> Yes <input type="checkbox"/> No							
e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ ** For Rented, only enter the word 'Rented'. If not rented, leave blank.							
Address				RENTED			
City		State	ZIP Code				
Occupants		Relationship					

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

- 16** The physical presence test is based on the 12-month period from **▶** _____ through **▶** _____
- 17** Enter your principal country of employment during your tax year. **▶** _____
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)...(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040.

(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 in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2013 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. Include income from line 14, column or line 18, column Report amounts in U.S. dollars, using the exchange rates in effect when you actually or (d),(f). constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2013, no matter when you performed the service.

2013 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	20a	
b	In a partnership. List partnership's name and address and type of income. ▶ _____		
Partnership's Name Address / City / Province or St / Country / Postal Code Type of Income		20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging)	21a	
b	Meals	21b	
c	Car	21c	
d	Other property or facilities. List type and amount. ▶ _____	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential 22a		
b	Family 22b		
c	Education 22c		
d	Home leave 22d		
e	Quarters 22e		
f	For any other purpose. List type and amount. ▶ _____ 22f		
g	Add lines 22a through 22f	22g	
23	Other foreign earned income. List type and amount. ▶ _____	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2013 foreign earned income ▶	26	