

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

OMB No. 1545-0074

► Go to www.irs.gov/Form673 for the latest information.

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.

Your first name and initial	Last name	Your 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_____.
(date)

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 (see instructions)

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	Estimated qualified housing expenses. 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

Future Developments

For the latest information about developments related to Form 673 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form673.

What's New

Service performed in a combat zone. For tax years beginning after December 31, 2017, new rules regarding the tax home test apply for certain individuals serving in a combat zone in support of the U.S. Armed Forces. For more information, see the Instructions for Form 2555.

Form 2555-EZ. After tax year 2018, the Form 2555-EZ won't be available to make the election to exclude foreign earned income and the foreign housing cost amount. Beginning with tax year 2019, all taxpayers will be required to use the Form 2555 to claim the foreign earned income exclusion.

Information for Employee

Give Form 673 to 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.

If you qualify for the foreign earned income exclusion or the foreign housing exclusion or deduction, complete Form 2555. You must attach the completed Form 2555 to your Form 1040 or Form 1040-SR to claim your exclusion or deduction.

Estimated housing cost amount. The amount of qualified housing expenses eligible for the housing exclusion is limited depending on the location of your foreign tax home. See Pub. 54 and the Instructions for Form 2555 for more details.

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.

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're required to give this form (or similar statement) to your employer.

You aren't 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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.