

Form **2555-EZ**

# Foreign Earned Income Exclusion

OMB No. 1545-0074

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.**

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

▶ **Go to [www.irs.gov/Form2555EZ](http://www.irs.gov/Form2555EZ) for instructions and the latest information.**

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

<b>4</b> Your foreign address (including country)		<b>5</b> Your occupation
<b>6</b> Employer's name	<b>7</b> Employer's U.S. address (including ZIP code)	<b>8</b> Employer's foreign address
<b>9</b> Employer is (check any that apply):		
<b>a</b> A U.S. business . . . . . <input type="checkbox"/>		
<b>b</b> A foreign business . . . . . <input type="checkbox"/>		
<b>c</b> Other (specify) ▶ _____ <input type="checkbox"/>		
<b>10a</b> If you previously filed Form 2555 or 2555-EZ, enter the last year you filed the form. ▶ _____		
<b>b</b> If you didn't previously file Form 2555 or 2555-EZ, check here ▶ <input type="checkbox"/> and go to line 11a.		
<b>c</b> Have you ever revoked the foreign earned income exclusion? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>d</b> If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____		
<b>11a</b> List your tax home(s) during 2018 and date(s) established. ▶ _____		
<b>b</b> Of what country are you a citizen/national? ▶ _____		

**Part III Days Present in the United States**—Complete this part if you were in the United States or its possessions during 2018.

12 (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)

**Part IV Figure Your Foreign Earned Income Exclusion**

13 Maximum foreign earned income exclusion . . . . .	<b>13</b>		
14 Enter the number of days in your qualifying period that fall within 2018 .	<b>14</b>		
<b>days</b>			
15 Did you enter 365 on line 14?			
<input type="checkbox"/> <b>Yes.</b> Enter "1.000."	}		
<input type="checkbox"/> <b>No.</b> Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).		<b>15</b>	× .
16 Multiply line 13 by line 15 . . . . .	<b>16</b>		
17 Enter, in U.S. dollars, the total foreign earned income you earned and received in 2018. See instructions. Be sure to include this amount on Form 1040, line 1 . . . . .	<b>17</b>		
<b>Caution:</b> If the amount on line 17 is more than \$103,900, <b>don't</b> file this form. You must file Form 2555 instead.			
18 <b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 16 or line 17 here and in parentheses on Schedule 1 (Form 1040), line 21. Next to the amount, enter "2555-EZ." On Schedule 1 (Form 1040), subtract this amount from your additional income to arrive at the amount reported on Schedule 1 (Form 1040), line 22 . . . . . ▶	<b>18</b>		