#### Form **2555-EZ**

# **Foreign Earned Income Exclusion**

Department of the Treasury

► Attach to Form 1040. Internal Revenue Service (99) | Information about Form 2555-EZ and its separate instructions is at www.irs.gov/form2555ez.

OMB No. 1545-0074

Attachment Sequence No. **34A** 

Your social security number

### You May Use **This Form** If You:

Part I

Name shown on Form 1040

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$99,200 or less. See line 17.
- 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.

## Tests To See If You Can Take the Foreign Earned Income Exclusion

1	Bona Fide Residence Test					
а	Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see instructions)?					
	<ul> <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 do not meet this test. Go to line 2 to see if you meet the Physical Presence Test.</li> </ul>					
b		ence began ▶, and ended (se				
2	Physical Presence Test					
а	Were you physically present in a fo	reign country or countries for at least 330 full day	ys during—			
	{ 2014 or any other period of 12 months in a row starting or ending in 2014? }					
	<ul><li>If you answered "Yes," you meet</li></ul>	this test. Fill in line 2b and then go to line 3.				
	<ul> <li>If you answered "No," you do no Bona Fide Residence Test above</li> </ul>	not meet this test. You cannot take the excluse.	sion unless you meet the			
b	The physical presence test is base	d 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?					
	<ul> <li>If you answered "No," you cannot</li> </ul>	ot take the exclusion. Do not file this form.				
Par	d II General Informa	tion				
<b>4</b> Y	Your foreign address (including count	try)	5 Your occupation			
6 E	Employer's name 7 E	Employer's U.S. address (including ZIP code) 8	imployer's foreign address			
9	Employer is (check any that apply):					
а	A U.S. business					
b	A foreign business					
С	Other (specify) ►					
10a	If you previously filed Form 2555 or 2555-EZ, enter the last year you filed the form. ▶					
b		2555 or 2555-EZ, check here $ ightharpoonup$ and go to lin				
C	Have you ever revoked the foreign earned income exclusion?					
d	If you answered "Yes," enter the tax year for which the revocation was effective. ►  List your tax home(s) during 2014 and date(s) established. ►					
11a	List your tax nome(s) during 2014 a	and date(s) established.				
h	Of what country are you a citizen/n	national?				
	Of what country are you a chizeff/fi		10070W			

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Part III	Days Present in the United States - Complete this part if you were in the
	United States or its possessions during 2014.

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)	
	F	Frankiska		
Part IV Figure Your	Foreign Earned Inc	ome Exclusion		

13	Maximum foreign earned income exclusion	13		
14	Enter the number of days in your qualifying period that fall within 2014 . days			
15	Did you enter 365 on line 14?  Yes. Enter "1.000."  No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places)	15	× .	
16	a decimal (rounded to at least three places).  Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2014 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
	Caution. If the amount on line 17 is more than \$99,200, do not file this form. You must file Form 2555 instead.			
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 enter "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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