

**Application for Extension of Time  
To File U.S. Income Tax Return****For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment****2018**

► See instructions on page 3.

► Go to [www.irs.gov/Form2350](http://www.irs.gov/Form2350) for the latest information.Department of the Treasury  
Internal Revenue Service

<b>Please print or type.</b>	Your first name and initial		Last name		Your social security number	
	If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
	Home address (number and street). If you have a P.O. box, see instructions.					
	City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below. See instructions.					
	Foreign country name		Foreign province/county		Foreign postal code	

**File by  
the due  
date for  
filing  
your  
return.****Please fill in the Return Label at the bottom of this page.**

- 1** I request an extension of time until \_\_\_\_\_ to file my income tax return for the calendar year 2018, or other tax year ending \_\_\_\_\_, because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test."** (See instructions.)
- 2** Were you previously granted an extension of time to file for this tax year? . . . . . ☐ **Yes** ☐ **No**
- 3** Will you need additional time to allocate moving expenses? . . . . . ☐ **Yes** ☐ **No**
- 4a** Date you first arrived in the foreign country \_\_\_\_\_
- b** Date qualifying period begins \_\_\_\_\_ ; ends \_\_\_\_\_
- c** Your foreign home address \_\_\_\_\_
- d** Date you expect to return to the United States \_\_\_\_\_
- Note:** This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.
- 5** Enter the amount of income tax paid with this form . . . . . ► **5**

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ► \_\_\_\_\_ Date ► \_\_\_\_\_

Signature of spouse ► \_\_\_\_\_ Date ► \_\_\_\_\_

Signature of preparer other than taxpayer ► \_\_\_\_\_ Date ► \_\_\_\_\_

Please fill in the **Return Label** below. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

<b>Notice to Applicant</b>	<input type="checkbox"/> We <b>have</b> approved your application.	<b>(Do not detach)</b>
	<input type="checkbox"/> We <b>have not</b> approved your application. However, we have granted a 45-day grace period to _____. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.	
<b>To Be Completed by the IRS</b>	<input type="checkbox"/> We <b>have not</b> approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.	
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return. <input type="checkbox"/> Other _____	
_____ Director		_____ Date

<b>Return Label (Please print or type)</b>	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.		
	Address (number and street, include suite, room, or apt. no., or P.O. box number)		
	City or town, province or state, and country (including postal or ZIP code)		
		Agents: Always include taxpayer's name on Return Label.	