

Part V All Taxpayers

27	Enter the amount from line 26	27	
	Are you claiming the housing exclusion or housing deduction?		
	<input type="checkbox"/> Yes. Complete Part VI.		
	<input type="checkbox"/> No. Go to Part VII.		

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year. See instructions	28	
29 a	Enter location where housing expenses incurred. See instructions ▶		
b	Enter limit on housing expenses. See instructions	29b	
30	Enter the smaller of line 28 or line 29b	30	
31	Number of days in your qualifying period that fall within your 2018 tax year (see instructions)	31	days
32	Multiply \$45.55 by the number of days on line 31. If 365 is entered on line 31, enter \$16,624 here . . .	32	
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX	33	
34	Enter employer-provided amounts. See instructions	34	
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000"	35	X
36	Housing exclusion. Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII ▶	36	
Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.			

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion	37	\$103,900.00
38	<ul style="list-style-type: none"> If you completed Part VI, enter the number from line 31. All others, enter the number of days in your qualifying period that fall within your 2018 tax year. See the instructions for line 31. 	38	days
39	<ul style="list-style-type: none"> If line 38 and the number of days in your 2018 tax year (usually 365) are the same, enter "1.000." Otherwise, divide line 38 by the number of days in your 2018 tax year and enter the result as a decimal (rounded to at least three places). 	39	X
40	Multiply line 37 by line 39	40	
41	Subtract line 36 from line 27	41	
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII . . . ▶	42	

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43	
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 7) that are allocable to the excluded income. See instructions and attach computation	44	
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Schedule 1 (Form 1040), line 21. Next to the amount enter "Form 2555." 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	45	

Part IX Taxpayers Claiming the Housing Deduction - Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

46	Subtract line 36 from line 33	46	
47	Subtract line 43 from line 27	47	
48	Enter the smaller of line 46 or line 47	48	
Note: If line 47 is more than line 48 and you couldn't deduct all of your 2017 housing deduction because of the 2017 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
49	Housing deduction carryover from 2017 (from the Housing Deduction Carryover Worksheet in the instructions)	49	
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040) to the left of line 36. Next to the amount on Schedule 1 (Form 1040), line 36, enter "Form 2555." Add it to the total adjustments to income reported on line 36 ▶	50	