

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

Department of the Treasury
Internal Revenue Service

▶ See instructions on page 3.

▶ Go to www.irs.gov/Form2350 for the latest information.

Please print or type.	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
File by the due date for filing your return.	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	

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.

Notice to Applicant	<input type="checkbox"/> We have approved your application.	(Do not detach)
	<input type="checkbox"/> We have not 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.	
To Be Completed by the IRS	<input type="checkbox"/> We have not 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.	
	Other _____	
	_____ Director	_____ Date

Return Label (Please print or type)	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.	