

Part III Taxpayers Qualifying Under Physical Presence Test

Note: U.S. citizens and all resident aliens can use this test. See instructions.

- 16 The physical presence test is based on the 12-month period from _____ through _____
- 17 Enter your principal country of employment during your tax year. _____
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)-(f) below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column (f) below in Part IV, but report it on Form 1040 or 1040-SR.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2021 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2021, no matter when you performed the service.

2021 Foreign Earned Income		Amount (in U.S. dollars)
19	Total wages, salaries, bonuses, commissions, etc.	19
20	Allowable share of income for personal services performed (see instructions):	
a	In a business (including farming) or profession	20a
b	In a partnership. List partnership's name and address and type of income. _____	20b
21	Noncash income (market value of property or facilities furnished by employer-attach statement showing how it was determined):	
a	Home (lodging)	21a
b	Meals	21b
c	Car	21c
d	Other property or facilities. List type and amount. _____	21d
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:	
a	Cost of living and overseas differential	22a
b	Family	22b
c	Education	22c
d	Home leave	22d
e	Quarters	22e
f	For any other purpose. List type and amount. _____	22f
g	Add lines 22a through 22f	22g
23	Other foreign earned income. List type and amount. _____	23
24	Add lines 19 through 21d, line 22g, and line 23	24
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2021 foreign earned income	26