

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

<b>Part VI</b>	<b>Taxpayers Claiming the Housing Exclusion and/or Deduction</b>	
28	Qualified housing expenses for the tax year (see instructions) . . . . .	28
29a	Enter location where housing expenses incurred. See instructions. ▶ _____	
b	Enter limit on housing expenses. See instructions . . . . .	29b
30	Enter the <b>smaller</b> of line 28 or line 29b . . . . .	30
31	Number of days in your qualifying period that fall within your 2021 tax year (see instructions) . . . . .	31 days
32	Multiply \$47.65 by the number of days on line 31. If 365 is entered on line 31, enter \$17,392 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
36	<b>Housing exclusion.</b> 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
	<b>Note:</b> 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.	

<b>Part VII</b>	<b>Taxpayers Claiming the Foreign Earned Income Exclusion</b>	
37	Maximum foreign earned income exclusion. Enter \$108,700 . . . . .	37
38	<ul style="list-style-type: none"> <li>• If you completed Part VI, enter the number from line 31.</li> <li>• All others, enter the number of days in your qualifying period that fall within your 2021 tax year. See the instructions for line 31. ▶</li> </ul>	38 days
39	<ul style="list-style-type: none"> <li>• If line 38 and the number of days in your 2021 tax year (usually 365) are the same, enter "1.000."</li> <li>• Otherwise, divide line 38 by the number of days in your 2021 tax year and enter the result as a decimal (rounded to at least three places). ▶</li> </ul>	39
40	Multiply line 37 by line 39 . . . . .	40
41	Subtract line 36 from line 27 . . . . .	41
42	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 40 or line 41. Also, complete Part VIII. . . . . ▶	42

<b>Part VIII</b>	<b>Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both</b>	
43	Add lines 36 and 42 . . . . .	43
44	Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11) 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 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line . . . . .	45

<b>Part IX</b>	<b>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.</b>	
46	Subtract line 36 from line 33 . . . . .	46
47	Subtract line 43 from line 27 . . . . .	47
48	Enter the <b>smaller</b> of line 46 or line 47 . . . . .	48
	<b>Note:</b> If line 47 is <b>more than</b> line 48 and you couldn't deduct all of your 2020 housing deduction because of the 2020 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 2020 (from the Housing Deduction Carryover Worksheet in the instructions) . . . . .	49
50	<b>Housing deduction.</b> Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line . . . . . ▶	50