

Form **2555-EZ**

Foreign Earned Income Exclusion

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to Form 1040.

2010
Attachment
Sequence No. **34A**

Name shown on Form 1040

Your social security number

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$91,500 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2010 or
 any other period of 12 months in a row starting or ending in 2010? } Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test.

- Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)

5 Your occupation

6 Employer's name

7 Employer's U.S. address (including ZIP code)

8 Employer's foreign address

9 Employer is (check any that apply):

- a A U.S. business
- b A foreign business
- c Other (specify) ▶ _____

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____

b If you did not file Form 2555 or 2555-EZ after 1981, check here and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? Yes No

d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____

11a List your tax home(s) during 2010 and date(s) established. ▶ _____

b Of what country are you a citizen/national? ▶ _____

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2010.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13 Maximum foreign earned income exclusion	13 \$91,500 00
14 Enter the number of days in your qualifying period that fall within 2010 . 14 days	
15 Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places). }	15 × .
16 Multiply line 13 by line 15	16
17 Enter, in U.S. dollars, the total foreign earned income you earned and received in 2010 (see instructions). Be sure to include this amount on Form 1040, line 7	17
18 Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ►	18