



## **IRS Federal Income Tax Form for Tax Year 2011 (Jan. 1, 2011 - Dec. 31, 2011)**

You can prepare this tax form for Tax Year 2011 online and efile it from Jan. 17, 2012, until late October, 2012. After the IRS stops accepting tax returns via efile in October, you can still prepare tax forms for 2011 online with efile.com. After December 15, 2012, tax forms for 2011 must be prepared offline and mailed to the IRS.

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# Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

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 \$92,900 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—  
 { 2011 or any other period of 12 months in a row starting or ending in 2011? }  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
<p>9 Employer is (check any that apply):</p> <p>a A U.S. business <input type="checkbox"/></p> <p>b A foreign business <input type="checkbox"/></p> <p>c Other (specify) ▶ _____ <input type="checkbox"/></p> <p>10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____</p> <p>b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now.</p> <p>c Have you ever revoked the foreign earned income exclusion? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____</p> <p>11a List your tax home(s) during 2011 and date(s) established. ▶ _____</p> <p>b Of what country are you a citizen/national? ▶ _____</p>		

