

Foreign Earned Income

▶ Attach to Form 1040.

▶ Information about Form 2555 and its separate instructions is at www.irs.gov/form2555.

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

- 1 Your foreign address (including country) _____
- 2 Your occupation _____
- 3 Employer's name ▶ _____
- 4a Employer's U.S. address ▶ _____
- 4b Employer's foreign address ▶ _____
- 5 Employer is (check any that apply):
 - a A foreign entity
 - b A U.S. company
 - c Self
 - d A foreign affiliate of a U.S. company
 - e Other (specify) ▶ _____
- 6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ _____
- 6b If you did not previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here and go to line 7.
- 6c Have you ever revoked either of the exclusions? Yes No
- 6d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ _____
- 7 Of what country are you a citizen/national? ▶ _____
- 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions Yes No
- 8b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ _____
- 9 List your tax home(s) during your tax year and date(s) established. ▶ _____

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

- 10 Date bona fide residence began ▶ _____, and ended ▶ _____
- 11 Kind of living quarters in foreign country ▶
 - a Purchased house
 - b Rented house or apartment
 - c Rented room
 - d Quarters furnished by employer
- 12a Did any of your family live with you abroad during any part of the tax year? Yes No
- 12b If "Yes," who and for what period? ▶ _____
- 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions Yes No
- 13b Are you required to pay income tax to the country where you claim bona fide residence? See instructions Yes No

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

- 14 If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

(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)	(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)

- 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶ _____
- 15b Enter the type of visa under which you entered the foreign country. ▶ _____
- 15c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation Yes No
- 15d Did you maintain a home in the United States while living abroad? Yes No
- 15e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ _____

IRS Federal Income Tax Form for Tax Year 2012
(Jan. 1, 2012 - Dec. 31, 2012)

You can prepare and efile this tax form as part of your 2012 Tax Return from:

Early Jan. 2013, until late October, 2013

You will just need to answer a few tax questions and the efile.com software will select the correct tax forms for you.

[You can start, prepare, and efile your tax return now](#)

Important Notice

If you need to file a 2012 Tax Return after October 2013 you have the following options:

- 1. After October 2013 you can no longer efile a 2012 Tax Return**
- 2. You can download this form and [mail it to the IRS](#)**
- 3. [Work with an efile.com LIVE TaxPro \(Accountant/CPA\) online](#)**



If you need to prepare tax returns for all other Tax Years please visit this page:

[Forms for back taxes or previous year tax returns](#)

OR

[You can work with an efile.com LIVE TaxPro online](#)

- Find a wide range of current [IRS Tax Publications](#) on efile.com.
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- Get online [answers to your tax questions](#).
- If you have further questions, please [contact an efile.com support representative](#).
- Work with a [tax professional LIVE online](#) to prepare your return.

Part III Taxpayers Qualifying Under Physical Presence 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 did not 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.” **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(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 2012 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. **Do not** 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 all income you received in 2012, no matter when you performed the service.

2012 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. <input type="text"/>	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. <input type="text"/>	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. <input type="text"/>	22f	
g	Add lines 22a through 22f	22g	
23	Other foreign earned income. List type and amount. <input type="text"/>	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 2012 foreign earned income <input type="text"/>	26	

Part V All Taxpayers

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

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

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 smaller of line 28 or line 29b	30		
31 Number of days in your qualifying period that fall within your 2012 tax year (see instructions)	31	days	
32 Multiply \$41.57 by the number of days on line 31. If 366 is entered on line 31, enter \$15,216.00 here	32		
33 Subtract line 32 from line 30. If the result is zero or less, do not 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 do not enter more than "1.000"	35	×	.
36 Housing exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36		
Note: 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.			

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37 Maximum foreign earned income exclusion	37		
38 • If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2012 tax year (see the instructions for line 31). }	38	days	
39 • If line 38 and the number of days in your 2012 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2012 tax year and enter the result as a decimal (rounded to at least three places). }	39	×	.
40 Multiply line 37 by line 39	40		
41 Subtract line 36 from line 27	41		
42 Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42		

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43 Add lines 36 and 42	43		
44 Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) 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 Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45		

Part IX 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.

46 Subtract line 36 from line 33	46		
47 Subtract line 43 from line 27	47		
48 Enter the smaller of line 46 or line 47	48		
Note: If line 47 is more than line 48 and you could not deduct all of your 2011 housing deduction because of the 2011 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 2011 (from housing deduction carryover worksheet in the instructions)	49		
50 Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50		



Instructions for Form 2555

Foreign Earned Income

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 2555 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form2555.

What's New

Exclusion amount. For 2012, the maximum exclusion has increased to \$95,100.

General Instructions



Do not include on Form 1040, line 62 (federal income tax withheld), any taxes a foreign employer withheld from your pay and paid to the foreign country's tax authority instead of to the U.S. Treasury.

Purpose of Form

If you qualify, you can use Form 2555 to figure your foreign earned income exclusion and your housing exclusion or deduction. You cannot exclude or deduct more than your foreign earned income for the year.

You may be able to use Form 2555-EZ, Foreign Earned Income Exclusion, if you did not have any self-employment income for the year, your total foreign earned income did not exceed \$95,100, you do not have any business or moving expenses, and you do not claim the housing exclusion or deduction. For more details, see Form 2555-EZ and its separate instructions.

General Information

If you are a U.S. citizen or a U.S. resident alien living in a foreign country, you are subject to the same U.S. income tax laws that apply to citizens and resident aliens living in the United States.

Note. Specific rules apply to determine if you are a resident or nonresident alien of the United States. See Pub. 519, U.S. Tax Guide for Aliens, for details.

Foreign country. A foreign country is any territory under the sovereignty of a government other than that of the United States.

The term "foreign country" includes the country's territorial waters and airspace, but not international waters and the airspace above them. It also includes the seabed and subsoil of those submarine areas adjacent to the country's territorial waters over which it has exclusive rights under international law to explore and exploit the natural resources.

The term "foreign country" does not include U.S. possessions or territories. It does not include the Antarctic region.

Who Qualifies

You qualify for the tax benefits available to taxpayers who have foreign earned income if both of the following apply.

- You meet the tax home test (discussed later on this page).
- You meet either the bona fide residence test or the physical presence test, discussed later.

Note. Income from working abroad as an employee of the U.S. Government does not qualify for either of the exclusions or the housing deduction. Do not file Form 2555.

Tax home test. To meet this test, your tax home must be in a foreign country, or countries (see *Foreign country*, earlier), throughout your period of bona fide residence or physical presence, whichever applies. For this purpose, your period of physical presence is the 330 full days during which you were present in a foreign country, not the 12 consecutive months during which those days occurred.

Your tax home is your regular or principal place of business, employment, or post of duty, regardless of where you maintain your family residence. If you do not have a regular or principal place of business because of the nature of your trade or business, your tax home is your regular place of abode (the place where you regularly live).

You are not considered to have a tax home in a foreign country for any period during which your abode is in the United States. However, if you are temporarily present in the United States, or you maintain a dwelling in the United States (whether or not that dwelling is used by your spouse and dependents), it does not necessarily mean that your abode is in the United States during that time.

Example. You are employed on an offshore oil rig in the territorial waters of a

foreign country and work a 28-day on/28-day off schedule. You return to your family residence in the United States during your off periods. You are considered to have an abode in the United States and do not meet the tax home test. You cannot claim either of the exclusions or the housing deduction.

Travel to Cuba

Generally, if you were in Cuba in violation of U.S. travel restrictions, the following rules apply.

- Any time spent in Cuba cannot be counted in determining if you qualify under the bona fide residence or physical presence test.
- Any income earned in Cuba is not considered foreign earned income.
- Any housing expenses in Cuba (or housing expenses for your spouse or dependents in another country while you were in Cuba) are not considered qualified housing expenses.

Note. If you performed services at the U.S. Naval Base at Guantanamo Bay, you were not in violation of U.S. travel restrictions.

Additional Information

Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, has more information about the bona fide residence test, the physical presence test, the foreign earned income exclusion, and the housing exclusion and deduction. You can get this publication from most U.S. Embassies and consulates or by writing to: National Distribution Center, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613. You can also download this publication (as well as other forms and publications) at IRS.gov.

Waiver of Time Requirements

If your tax home was in a foreign country and you were a bona fide resident of, or physically present in, a foreign country and had to leave because of war, civil unrest, or similar adverse conditions, the minimum time requirements specified under the bona fide residence and physical presence tests may be waived. You must be able to show that you reasonably could have expected to meet the minimum time requirements if you had not been required to leave. Each year the IRS will publish in the Internal Revenue Bulletin a list of the only countries that qualify for the waiver for the previous year

and the dates they qualify. If you left one of the countries during the period indicated, you can claim the tax benefits on Form 2555, but only for the number of days you were a bona fide resident of, or physically present in, the foreign country.

If you can claim either of the exclusions or the housing deduction because of the waiver of time requirements, attach a statement to your return explaining that you expected to meet the applicable time requirement, but the conditions in the foreign country prevented you from the normal conduct of business. Also, enter "Claiming Waiver" in the top margin on page 1 of Form 2555.

When To File

A 2012 calendar year Form 1040 is generally due April 15, 2013.

However, you are automatically granted a 2-month extension of time to file (to June 17, 2013, for a 2012 calendar year return) if, on the due date of your return, you live outside the United States and Puerto Rico and your tax home (defined earlier) is outside the United States and Puerto Rico. If you take this extension, you must attach a statement to your return explaining that you meet these two conditions.

The automatic 2-month extension also applies to paying the tax. However, you will owe interest on any tax not paid by the regular due date of your return.

When to claim the exclusion(s). The first year you plan to take the foreign earned income exclusion and/or the housing exclusion or deduction, you may not yet have met either the physical presence test or the bona fide residence test by the due date of your return (including the automatic 2-month extension, discussed earlier). If this occurs, you can either:

1. Apply for a special extension to a date after you expect to qualify, or
2. File your return timely without claiming the exclusion and then file an amended return after you qualify.

Special extension of time. To apply for this extension, complete and file Form 2350, Application for Extension of Time To File U.S. Income Tax Return, with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0045, before the due date of your return. Interest is charged on the tax not paid by the regular due date as explained earlier.

Amended return. File Form 1040X, Amended U.S. Individual Income Tax Return, to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original

return was filed or within 2 years after the date the tax was paid, whichever is later.

Choosing the Exclusion(s)

To choose either of the exclusions, complete the appropriate parts of Form 2555 and file it with your Form 1040 or Form 1040X, Amended U.S. Individual Income Tax Return. Your initial choice to claim the exclusion must usually be made on a timely filed return (including extensions) or on a return amending a timely filed return. However, there are exceptions. See Pub. 54 for details.

Once you choose to claim an exclusion, that choice remains in effect for that year and all future years unless it is revoked. To revoke your choice, you must attach a statement to your return for the first year you do not wish to claim the exclusion(s). If you revoke your choice, you cannot claim the exclusion(s) for your next 5 tax years without the approval of the Internal Revenue Service. See Pub. 54 for more information.

Figuring tax on income not excluded.

If you claim either of the exclusions or the housing deduction, you must figure the tax on your nonexcluded income using the tax rates that would have applied had you not claimed the exclusions. See the Instructions for Form 1040 and complete the Foreign Earned Income Tax Worksheet to figure the amount of tax to enter on Form 1040, line 44. When figuring your alternative minimum tax on Form 6251, you must use the Foreign Earned Income Tax Worksheet in the instructions for Form 6251.

Earned income credit. You cannot take the earned income credit if you claim either of the exclusions or the housing deduction.

Foreign tax credit or deduction. You cannot take a credit or deduction for foreign income taxes paid or accrued on income that is excluded under either of the exclusions. If all of your foreign earned income is excluded, you cannot claim a credit or deduction for the foreign taxes paid or accrued on that income. If only part of your income is excluded, you cannot claim a credit or deduction for the foreign taxes allocable to the excluded income. See Pub. 514, Foreign Tax Credit for Individuals, for details on how to figure the amount allocable to the excluded income.

IRA deduction. If you claim either of the exclusions, special rules apply in figuring the amount of your IRA deduction. For details, see Pub. 590, Individual Retirement Arrangements (IRAs).

Specific Instructions

Part I

Line 1. Enter entire address including city, province or state, country, and postal code. If using a military or diplomatic address, include the country in which you are living or stationed.

Part II

Bona Fide Residence Test

To meet this test, you must be one of the following:

- A U.S. citizen who is a bona fide resident of a foreign country, or countries, for an uninterrupted period that includes an entire tax year (January 1–December 31, if you file a calendar year return), or
- A U.S. resident alien who is a citizen or national of a country with which the United States has an income tax treaty in effect and who is a bona fide resident of a foreign country, or countries, for an uninterrupted period that includes an entire tax year (January 1–December 31, if you file a calendar year return). See Pub. 901, U.S. Tax Treaties, for a list of countries with which the United States has an income tax treaty in effect.

Whether you are a bona fide resident of a foreign country depends on your intention about the length and nature of your stay. Evidence of your intention may be your words and acts. If these conflict, your acts carry more weight than your words. Generally, if you go to a foreign country for a definite, temporary purpose and return to the United States after you accomplish it, you are not a bona fide resident of the foreign country. If accomplishing the purpose requires an extended, indefinite stay, and you make your home in the foreign country, you may be a bona fide resident. See Pub. 54 for more information and examples.

Line 10. Enter the dates your bona fide residence began and ended. If you are still a bona fide resident, enter "Continues" in the space for the date your bona fide residence ended.

Lines 13a and 13b. If you submitted a statement of nonresidence to the authorities of a foreign country in which you earned income and the authorities hold that you are not subject to their income tax laws by reason of nonresidency in the foreign country, you are not considered a bona fide resident of that country.

If you submitted such a statement and the authorities have not made an adverse determination of your nonresident status, you are not considered a bona fide resident of that country.

Part III

Physical Presence Test

To meet this test, you must be a U.S. citizen or resident alien who is physically present in a foreign country, or countries, for at least 330 full days during any period of 12 months in a row. A full day means the 24-hour period that starts at midnight.

To figure 330 full days, add all separate periods you were present in a foreign country during the 12-month period shown on line 16. The 330 full days can be interrupted by periods when you are traveling over international waters or are otherwise not in a foreign country. See Pub. 54 for more information and examples.

Note. A nonresident alien who, with a U.S. citizen or U.S. resident alien spouse, chooses to be taxed as a resident of the United States can qualify under this test if the time requirements are met. See Pub. 54 for details on how to make this choice.

Line 16. The 12-month period on which the physical presence test is based must include 365 or 366 days, part of which must be in 2012. The dates may begin or end in a calendar year other than 2012.



You must enter dates in both spaces provided on line 16. Do not enter "Continues" in the space for the ending date.

Part IV

Foreign Earned Income

Enter in this part the total foreign earned income you earned and received (including income constructively received) during the tax year. If you are a cash basis taxpayer, include in income on Form 1040, the foreign earned income you received during the tax year regardless of when you earned it. (For example, include wages on Form 1040, line 7.)

Income is earned in the tax year you perform the services for which you receive the pay. But if you are a cash basis taxpayer and, because of your employer's payroll periods, you received your last salary payment for 2011 in 2012, that income may be treated as earned in 2012. If you cannot treat that salary payment as income earned in 2012, the rules explained under *Income earned in prior year*, discussed later, apply. See Pub. 54 for more details.

Foreign earned income for this purpose means wages, salaries, professional fees, and other compensation received for personal services you performed in a foreign country during the period for which you meet the tax home test and either the bona fide residence test or the physical presence test. It also includes noncash

income (such as a home or car) and allowances or reimbursements.

Foreign earned income does not include amounts that are actually a distribution of corporate earnings or profits rather than a reasonable allowance as compensation for your personal services. It also does not include the following types of income.

- Pension and annuity income (including social security benefits and railroad retirement benefits treated as social security).
- Interest, ordinary dividends, capital gains, alimony, etc.
- Portion of 2011 moving expense deduction allocable to 2012 that is included in your 2012 gross income. For details, see *Moving Expense Attributable to Foreign Earnings in 2 Years* under *Moving Expenses* in Pub. 54.
- Amounts paid to you by the U.S. Government or any of its agencies if you were an employee of the U.S. Government or any of its agencies.
- Amounts received after the end of the tax year following the tax year in which you performed the services.
- Amounts you must include in gross income because of your employer's contributions to a nonexempt employees' trust or to a nonqualified annuity contract.

Income received in prior year. Foreign earned income received in 2011 for services you performed in 2012 can be excluded from your 2011 gross income if, and to the extent, the income would have been excludable if you had received it in 2012. To claim the additional exclusion, you must amend your 2011 tax return. To do this, file Form 1040X.

Income earned in prior year. Foreign earned income received in 2012 for services you performed in 2011 can be excluded from your 2012 gross income if, and to the extent, the income would have been excludable if you had received it in 2011.

If you are excluding income under this rule, do not include this income in Part IV. Instead, attach a statement to Form 2555 showing how you figured the exclusion. Enter the amount that would have been excludable in 2011 on Form 2555 to the left of line 45. Next to the amount enter "Exclusion of Income Earned in 2011." Include it in the total reported on line 45.

Note. If you claimed any deduction, credit, or exclusion on your 2011 return that is definitely related to the 2011 foreign earned income you are excluding under this rule, you may have to amend your 2011 income tax return to adjust the amount you claimed. To do this, file Form 1040X.

Line 20. If you engaged in an unincorporated trade or business in which

both personal services and capital were material income-producing factors, a reasonable amount of compensation for your personal services will be considered earned income. The amount treated as earned income, however, cannot be more than 30% of your share of the net profits from the trade or business after subtracting the deduction for the employer-equivalent portion of self-employment tax.

If capital is not an income-producing factor and personal services produced the business income, the 30% rule does not apply. Your entire gross income is earned income.

Line 23. List other foreign earned income not included on lines 19-22. You can write "Various" on the dotted lines to the left of the entry space if you have other foreign earned income from multiple sources.

Line 25. Enter the value of meals and/or lodging provided by, or on behalf of, your employer that is excludable from your income under section 119. To be excludable, the meals and lodging must have been provided for your employer's convenience and on your employer's business premises. In addition, you must have been required to accept the lodging as a condition of your employment. If you lived in a camp provided by, or on behalf of, your employer, the camp may be considered part of your employer's business premises. See *Exclusion of Meals and Lodging* in Pub. 54 for details.

Part VI

Line 28. Enter the total reasonable expenses paid or incurred during the tax year by you, or on your behalf, for your foreign housing and the housing of your spouse and dependents if they lived with you. You can also include the reasonable expenses of a second foreign household (defined later). Housing expenses are considered reasonable to the extent they are not lavish or extravagant under the circumstances.

Housing expenses include rent, utilities (other than telephone charges), real and personal property insurance, nonrefundable fees paid to obtain a lease, rental of furniture and accessories, residential parking, and household repairs. You can also include the fair rental value of housing provided by, or on behalf of, your employer if you have not excluded it on line 25.

Do not include deductible interest and taxes, any amount deductible by a tenant-stockholder in connection with cooperative housing, the cost of buying or improving a house, principal payments on a mortgage, or depreciation on the house. Also, do not include the cost of domestic

labor, pay television, or the cost of buying furniture or accessories.

Include expenses for housing only during periods for which:

- The value of your housing is not excluded from gross income under section 119 (unless you maintained a second foreign household as defined later), and
- You meet the tax home test and either the bona fide residence or physical presence test.

Second foreign household. If you maintained a separate foreign household for your spouse and dependents at a place other than your tax home because the living conditions at your tax home were dangerous, unhealthful, or otherwise adverse, you can include the expenses of the second household on line 28.

Married couples. The following rules apply if both you and your spouse qualify for the tax benefits of Form 2555.

Same foreign household. If you and your spouse lived in the same foreign household and file a joint return, you must figure your housing amounts (line 33) jointly. If you file separate returns, only one spouse can claim the housing exclusion or deduction.

In figuring your housing amount jointly, either spouse (but not both) can claim the housing exclusion or housing deduction. However, if you and your spouse have different periods of residence or presence,

and the one with the shorter period of residence or presence claims the exclusion or deduction, you can claim as housing expenses only the expenses for that shorter period. The spouse claiming the exclusion or deduction can aggregate the housing expenses of both spouses, subject to the limit on housing expenses (line 29b), and subtract his or her base housing amount.

Separate foreign households. If you and your spouse lived in separate foreign households, you each can claim qualified expenses for your own household only if:

- Your tax homes were not within a reasonable commuting distance of each other, and
- Each spouse's household was not within a reasonable commuting distance of the other spouse's tax home.

Otherwise, only one spouse can claim his or her housing exclusion or deduction. This is true even if you and your spouse file separate returns.

See Pub. 54 for additional information.

Line 29a. Enter the city or other location (if applicable) and the country where you incurred foreign housing expenses during the tax year only if your location is listed in the table at the end of the instructions; otherwise, leave this line blank.


Line 29b. Your housing expenses may not exceed a certain limit. The limit on housing expenses varies depending upon

the location in which you incur housing expenses. In 2012, for most locations, this limit is \$28,530 (30 percent of \$95,100) if your qualifying period includes all of 2012 (or \$77.95 per day if the number of days in your qualifying period that fall within your 2012 tax year is less than 366).

The table at the end of the instructions lists the housing expense limits based on geographic differences in foreign housing costs relative to housing costs in the United States. If the location in which you incurred housing expenses is listed in the table, or the number of days in your qualifying period that fall within the 2012 tax year is less than 366, use the *Limit on Housing Expenses Worksheet* to figure the amount to enter on line 29b. If the location in which you incurred housing expenses is not listed in the table, and the number of days in your qualifying period is 366, enter \$28,530 on line 29b.

Example. For 2012, because your location is not listed in the table at the end of the instructions, your limit on housing expenses is \$77.95 per day (\$28,530 divided by 366). If you file a calendar year return and your qualifying period is January 1, 2012, to October 1, 2012 (275 days), you would enter \$21,436 on line 29b (\$77.95 multiplied by 275 days).

More than one foreign location. If you moved during the 2012 tax year and incurred housing expenses in more than one foreign location as a result, complete the *Limit on Housing Expenses Worksheet* for each location in which you incurred housing expenses, entering the number of qualifying days during which you lived in the applicable location on line 1. Add the results shown on line 4 of each worksheet, and enter the total on line 29b.

 **CAUTION** If you moved during the 2012 tax year and are completing more than one *Limit on Housing Expenses Worksheet*, the total number of days entered on line 1 of your worksheets may not exceed the total number of days in your qualifying period that fall within the 2012 tax year (that is, the number of days entered on Form 2555, line 31).

Line 31. Enter the number of days in your qualifying period that fall within your 2012 tax year. Your qualifying period is the period during which you meet the tax home test and either the bona fide residence or the physical presence test.


Example. You establish a tax home and bona fide residence in a foreign country on August 14, 2012. You maintain the tax home and residence until January 31, 2014. You are a calendar year taxpayer. The number of days in your qualifying period that fall within your 2012 tax year is 140 (August 14 through December 31, 2012).

Limit on Housing Expenses Worksheet—Line 29b

Keep for Your Records



Note. If the location in which you incurred housing expenses is not listed in the table at the end of the instructions, and the number of days in your qualifying period that fall within the 2012 tax year is 366, DO NOT complete this worksheet. Instead, enter \$28,530 on line 29b.

1. Enter the number of days in your qualifying period that fall within the 2012 tax year (see the instructions for line 31) 1. _____
2. Did you enter 366 on line 1?
 - No.** If the amount on line 1 is less than 366, skip line 2 and go to line 3.
 - Yes.** Locate the amount under the column *Limit on Housing Expenses (full year)* from the table at the end of the instructions for the location in which you incurred housing expenses. This is your **limit on housing expenses**. Enter the amount here and on line 29b.
-  Do not complete the rest of this worksheet 2. _____
3. Enter the amount under the column *Limit on Housing Expenses (daily)* from the table at the end of the instructions for the location in which you incurred housing expenses. If the location is not listed in the table, enter \$77.95 3. _____
4. Multiply line 1 by line 3. This is your **limit on housing expenses**. Enter the result here and on line 29b 4. _____

Nontaxable U.S. Government allowances. If you or your spouse received a nontaxable housing allowance as a military or civilian employee of the U.S. Government, see Pub. 54 for information on how that allowance may affect your housing exclusion or deduction.

Line 34. Enter any amount your employer paid or incurred on your behalf that is foreign earned income included in your gross income for the tax year (without regard to section 911).

Examples of employer-provided amounts are:

- Wages and salaries received from your employer.
- The fair market value of compensation provided in kind (such as the fair rental value of lodging provided by your employer as long as it is not excluded on line 25).
- Rent paid by your employer directly to your landlord.
- Amounts paid by your employer to reimburse you for housing expenses, educational expenses of your dependents, or as part of a tax equalization plan.

Self-employed individuals. If all of your foreign earned income (Part IV) is self-employment income, skip lines 34 and 35 and enter -0- on line 36. If you qualify for the housing deduction, be sure to complete Part IX.

Part VII

Married couples. If both you and your spouse qualify for, and choose to claim, the foreign earned income exclusion, figure the amount of the exclusion separately for each of you. You each must complete Part VII of your separate Forms 2555.

Community income. The amount of the exclusion is not affected by the income-splitting provisions of community property laws. The sum of the amounts

figured separately for each of you is the total amount excluded on a joint return.

Part VIII

If you claim either of the exclusions, you cannot claim any deduction (including moving expenses), credit, or exclusion that is definitely related to the excluded income. If only part of your foreign earned income is excluded, you must prorate such items based on the ratio that your excludable earned income bears to your total foreign earned income. See Pub. 54 for details on how to figure the amount allocable to the excluded income.

The exclusion under section 119 and the housing deduction are not considered definitely related to the excluded income.

Line 44. Report in full on Form 1040 and related forms and schedules all deductions allowed in figuring your adjusted gross income (Form 1040, line 37). Enter on line 44 the total amount of those deductions (such as the deduction for moving expenses, the deductible part of self-employment tax, and the expenses claimed on Schedule C or C-EZ (Form 1040)) that are not allowed because they are allocable to the excluded income. This applies only to deductions definitely related to the excluded earned income. See Pub. 54 for details on how to report your itemized deductions (such as unreimbursed employee business expenses) that are allocable to the excluded income.

Part IX

If line 33 is more than line 36 and line 27 is more than line 43, complete this part to figure your housing deduction.

Line 49. Use the housing deduction carryover worksheet on this page to figure your carryover from 2011.

One-year carryover. If the amount on line 46 is more than the amount on line 47,

you can carry the difference over to your 2013 tax year. If you cannot deduct the excess in 2013 because of the 2013 limit, you cannot carry it over to any future tax year.

Housing Deduction Carryover Worksheet—Line 49

Keep for Your Records



1. Enter the amount from your 2011 Form 2555, line 46 1. _____
2. Enter the amount from your 2011 Form 2555, line 48 2. _____
3. Subtract line 2 from line 1. If the result is zero, **stop**; enter -0- on line 49 of your 2012 Form 2555. You do not have any housing deduction carryover from 2011 3. _____
4. Enter the amount from your 2012 Form 2555, line 47 4. _____
5. Enter the amount from your 2012 Form 2555, line 48 5. _____
6. Subtract line 5 from line 4 6. _____
7. Enter the **smaller** of line 3 or line 6 here and on line 49 of your 2012 Form 2555. If line 3 is **more than** line 6, you **cannot** carry the difference over to any future tax year 7. _____

2012 LIMITS ON HOUSING EXPENSES

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
Angola	Luanda	229.51	84,000
Argentina	Buenos Aires	154.37	56,500
Australia	Adelaide	89.62	32,800
	Brisbane	88.52	32,400
	Darwin, Northern Country	83.61	30,600
	Gold Coast	88.52	32,400
	Melbourne	113.39	41,500
	Oakey	88.52	32,400
	Perth	121.31	44,400
	Sydney	89.57	32,782
	Toowoomba	88.52	32,400
Austria	Vienna	96.72	35,400
Bahamas, The	Nassau	135.79	49,700
Bahrain		120.22	44,000
Barbados		103.01	37,700
Belgium	Antwerp	98.63	36,100
	Brussels	130.33	47,700
	Gosselies	118.31	43,300
	Hoogbuul	98.63	36,100
	Mons	118.31	43,300
	SHAPE/Chievres	118.31	43,300
Bermuda		245.90	90,000
Bosnia-Herzegovina	Sarajevo	83.61	30,600
Brazil	Brasilia	144.26	52,800
	Rio de Janeiro	95.90	35,100
	Sao Paulo	154.64	56,600
Canada	Calgary	109.02	39,900
	Dartmouth	93.44	34,200
	Edmonton	96.99	35,500
	Halifax	93.44	34,200
	London, Ontario	82.79	30,300
	Montreal	154.37	56,500
	Ottawa	136.07	49,800
	Toronto	134.70	49,300
	Vancouver	128.42	47,000
	Victoria	91.53	33,500
	Winnipeg	90.16	33,000
Cayman Islands	Grand Cayman	131.15	48,000
Chile	Santiago	140.16	51,300
China	Beijing	194.54	71,200
	Hong Kong	312.30	114,300
	Shanghai	155.74	57,001
Colombia	Bogota	147.81	54,100
	All cities other than Bogota	134.97	49,400
Costa Rica	San Jose	87.43	32,000
Denmark	Copenhagen	119.41	43,704
Dominican Republic	Santo Domingo	124.32	45,500
Ecuador	Guayaquil	84.15	30,800
	Quito	88.52	32,400
Estonia	Tallinn	127.32	46,600
France	Garches	231.69	84,800
	Le Havre	96.17	35,200
	Lyon	133.88	49,000
	Marseille	124.86	45,700
	Montpellier	107.92	39,500
	Paris	231.69	84,800
	Sevres	231.69	84,800
	Suresnes	231.69	84,800
Versailles	231.69	84,800	

2012 LIMITS ON HOUSING EXPENSES

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
Germany	Babenhhausen	113.66	41,600
	Bad Aibling	96.99	35,500
	Bad Nauheim	90.98	33,300
	Baumholder	108.47	39,700
	Berlin	138.80	50,800
	Birkenfeld	108.47	39,700
	Boeblingen	137.70	50,400
	Bonn	114.75	42,000
	Butzbach	88.80	32,500
	Cologne	153.55	56,200
	Darmstadt	113.66	41,600
	Frankfurt am Main	118.58	43,400
	Friedberg	90.98	33,300
	Garmisch-Partenkirchen	103.55	37,900
	Gelnhausen	143.17	52,400
	Germersheim	85.79	31,400
	Giebelstadt	98.09	35,900
	Giessen	98.36	36,000
	Grafenwoehr	111.75	40,900
	Hanau	143.17	52,400
	Hannover	84.70	31,000
	Heidelberg	107.65	39,400
	Idar-Oberstein	108.47	39,700
	Ingolstadt	160.11	58,600
	Kaiserslautern, Landkreis	139.07	50,900
	Kitzingen	98.09	35,900
	Leimen	107.65	39,400
	Ludwigsburg	137.70	50,400
	Mainz	153.55	56,200
	Mannheim	107.65	39,400
	Munich	160.11	58,600
	Nellingen	137.70	50,400
	Neubruেকে	108.47	39,700
	Ober Ramstadt	113.66	41,600
Oberamergau	103.55	37,900	
Pirmasens	139.07	50,900	
Rheinau	107.65	39,400	
Schwetzingen	107.65	39,400	

2012 LIMITS ON HOUSING EXPENSES

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
Germany (<i>Continued</i>)	Seckenheim	107.65	39,400
	Sembach	139.07	50,900
	Stuttgart	137.70	50,400
	Vilseck	111.75	40,900
	Wahn	114.75	42,000
	Wertheim	98.09	35,900
	Wiesbaden	153.55	56,200
	Wuerzburg	98.09	35,900
	Zweibruecken	139.07	50,900
		All cities other than Augsburg, Babenhausen, Bad Aibling, Bad Kreuznach, Bad Nauheim, Baumholder, Berchtesgaden, Berlin, Birkenfeld, Boeblingen, Bonn, Bremen, Bremerhaven, Butzbach, Cologne, Darmstadt, Delmenhorst, Duesseldorf, Erlangen, Flensburg, Frankfurt am Main, Friedberg, Fuerth, Garlstedt, Garmisch-Partenkirchen, Gellenkirchen, Gelnhausen, Gernersheim, Giebelstadt, Giessen, Grafenwoehr, Grefrath, Greven, Gruenstadt, Hamburg, Hanau, Handorf, Hannover, Heidelberg, Heilbronn, Herongen, Idar-Oberstein, Ingolstadt, Kaiserslautern, Landkreis, Kalkar, Karlsruhe, Kerpen, Kitzingen, Koblenz, Leimen, Leipzig, Ludwigsburg, Mainz, Mannheim, Mayen, Moenchen-Gladbach, Muenster, Munich, Nellingen, Neubruecke, Noervenich, Nuernberg, Ober Ramstadt, Oberammergau, Osterholz-Scharmbeck, Pirmasens, Rheinau, Rheinberg, Schwabach, Schwetzingen, Seckenheim, Sembach, Stuttgart, Twisteden, Vilseck, Wahn, Wertheim, Wiesbaden, Worms, Wuerzburg, Zirndorf, and Zweibruecken	110.11
Ghana	Accra	98.36	36,000
Greece	Argyroupolis	88.52	32,400
	Athens	113.66	41,600
	Elefsis	113.66	41,600
	Ellinikon	113.66	41,600
	Mt. Hortiatis	88.52	32,400
	Mt. Parnis	113.66	41,600
	Mt. Pateras	113.66	41,600
	Nea Makri	113.66	41,600
	Perivolaki	88.52	32,400
	Piraeus	113.66	41,600
	Tanagra	113.66	41,600
	Thessaloniki	88.52	32,400
Guatemala	Guatemala City	115.03	42,100
Guyana	Georgetown	95.63	35,000
Holy See, The		154.37	56,500
Hungary	Budapest	88.80	32,500
	Papa	121.58	44,500
India	Mumbai	185.57	67,920

2012 LIMITS ON HOUSING EXPENSES

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
India (Continued)	New Delhi	82.66	30,252
Indonesia	Jakarta	103.21	37,776
Ireland	Dublin	134.15	49,100
	Shannon Area	106.01	38,800
Israel	Tel Aviv	138.80	50,800
Italy	Catania	90.16	33,000
	Genoa	114.21	41,800
	Gioia Tauro	85.25	31,200
	La Spezia	110.38	40,400
	Leghorn	96.72	35,400
	Milan	230.60	84,400
	Naples	146.45	53,600
	Parma	117.21	42,900
	Pisa	96.72	35,400
	Pordenone-Aviano	117.21	42,900
	Rome	154.37	56,500
	Sardinia	79.23	29,000
	Sigonella	90.16	33,000
	Turin	115.30	42,200
	Vicenza	118.31	43,300
		All cities other than Avellino, Brindisi, Catania, Florence, Gaeta, Genoa, Gioia Tauro, La Spezia, Leghorn, Milan, Mount Vergine, Naples, Nettuno, Parma, Pisa, Pordenone-Aviano, Rome, Sardinia, Sigonella, Turin, Verona, and Vicenza	92.62
Jamaica	Kingston	112.57	41,200
Japan	Akashi	116.67	42,700
	Akizuki	102.73	37,600
	Atsugi	150.55	55,100
	Camp Zama	150.55	55,100
	Chiba-Ken	150.55	55,100
	Fussa	150.55	55,100
	Gifu	203.01	74,300
	Gotemba	111.48	40,800
	Haneda	150.55	55,100
	Iwakuni	117.76	43,100
	Kanagawa-Ken	150.55	55,100
	Komaki	203.01	74,300
	Machida-Shi	150.55	55,100
	Misawa	126.50	46,300
	Nagoya	203.01	74,300
	Okinawa Prefecture	202.73	74,200
	Osaka-Kobe	247.72	90,664
	Sagamihara	150.55	55,100
	Saitama-Ken	150.55	55,100
	Sasebo	126.23	46,200
	Tachikawa	150.55	55,100
	Tokyo	349.73	128,000
	Tokyo-to	150.55	55,100
Yokohama	189.34	69,300	
Yokosuka	175.68	64,300	
Yokota	150.55	55,100	
Kazakhstan	Almaty	131.15	48,000

2012 LIMITS ON HOUSING EXPENSES

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
Korea	Camp Carroll	83.06	30,400
	Camp Colbern	143.44	52,500
	Camp Market	143.44	52,500
	Camp Mercer	143.44	52,500
	K-16	143.44	52,500
	Kimhae	78.14	28,600
	Kimpo Airfield	143.44	52,500
	Munsan	87.98	32,200
	Osan AB	90.71	33,200
	Pusan	78.14	28,600
	Pyongtaek	89.07	32,600
	Seoul	143.44	52,500
	Suwon	143.44	52,500
	Taegu	86.07	31,500
	Tongduchon	78.96	28,900
	Uijongbu	84.97	31,100
Waegwan	83.06	30,400	
	All cities other than Ammo Depot #9, Camp Carroll, Camp Colbern, Camp Market, Camp Mercer, Changwon, Chinhae, Chunchon, K-16, Kimhae, Kimpo Airfield, Kunsun, Kwangju, Munsan, Osan AB, Pusan, Pyongtaek, Seoul, Suwon, Taegu, Tongduchon, Uijongbu, and Waegwan	82.79	30,300
Kuwait	Kuwait City	175.96	64,400
	All cities other than Kuwait City	157.65	57,700
Luxembourg	Luxembourg	126.50	46,300
Macedonia	Skopje	96.72	35,400
Malaysia	Kuala Lumpur	126.23	46,200
	All cities other than Kuala Lumpur	92.08	33,700
Malta		137.98	50,500
Mexico	Mazatlan	84.70	31,000
	Merida	103.55	37,900
	Mexico City	118.58	43,400
	Monterrey	90.71	33,200
		All cities other than Ciudad Juarez, Cuernavaca, Guadalajara, Hermosillo, Matamoros, Mazatlan, Merida, Metapa, Mexico City, Monterrey, Nogales, Nuevo Laredo, Reynosa, Tapachula, Tijuana, Tuxtla Gutierrez, and Veracruz	107.65
Mozambique	Maputo	107.92	39,500
Namibia	Windhoek	87.70	32,100
Netherlands	Amsterdam	144.54	52,900
	Aruba	98.36	36,000
	Brunssum	108.74	39,800
	Eygelshoven	108.74	39,800
	Hague, The	183.88	67,300
	Heerlen	108.74	39,800
	Hoensbroek	108.74	39,800
	Hulsberg	108.74	39,800
	Kerkrade	108.74	39,800
	Landgraaf	108.74	39,800
	Maastricht	108.74	39,800
	Papendrecht	110.93	40,600
	Rotterdam	110.93	40,600
	Schaesburg	108.74	39,800
	Schinnen	108.74	39,800
	Schiphol	144.54	52,900
	Ypenburg	183.88	67,300
	All cities other than Amsterdam, Aruba, Brunssum, Coevorden, Eygelshoven, The Hague, Heerlen, Hoensbroek, Hulsberg, Kerkrade, Landgraaf, Maastricht, Margraten, Papendrecht, Rotterdam, Schaesburg, Schinnen, Schiphol, and Ypenburg	110.93	40,600

2012 LIMITS ON HOUSING EXPENSES

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
Netherlands Antilles	Curacao	125.14	45,800
New Zealand	Auckland	97.54	35,700
	Wellington	92.35	33,800
Nicaragua	Managua	86.89	31,800
Nigeria	Abuja	98.36	36,000
Norway	Oslo	141.26	51,700
	Stavanger	119.95	43,900
	All cities other than Oslo and Stavanger	103.01	37,700
Panama	Panama City	96.99	35,500
Philippines	Cavite	106.56	39,000
	Manila	106.56	39,000
Poland		80.33	29,400
Portugal	Alverca	141.26	51,700
	Lisbon	141.26	51,700
Qatar	Doha	99.08	36,264
	All cities other than Doha	88.52	32,400
Russia	Moscow	295.08	108,000
	Saint Petersburg	163.93	60,000
	Sakhalin Island	211.75	77,500
	Vladivostok	211.75	77,500
	Yekaterinburg	129.51	47,400
Rwanda	Kigali	86.07	31,500
Saudi Arabia	Jeddah	83.79	30,667
	Riyadh	109.29	40,000
Singapore		184.43	67,500
South Africa	Pretoria	107.38	39,300
Spain	Barcelona	110.93	40,600
	Madrid	188.25	68,900
	Rota	113.39	41,500
	Valencia	108.20	39,600
	All cities other than Barcelona, Madrid, Rota, Seville, Seville Province, and Valencia	81.69	29,900
Suriname	Paramaribo	90.16	33,000
Switzerland	Bern	181.69	66,500
	Geneva	257.10	94,100
	Zurich	107.16	39,219
	All cities other than Bern, Geneva, and Zurich	89.89	32,900
Taiwan	Taipei	126.20	46,188
Tanzania	Dar Es Salaam	120.22	44,000
Thailand	Bangkok	161.20	59,000
Trinidad and Tobago	Port of Spain	148.91	54,500
Turkey	Izmir-Cigli	86.34	31,600
	Yamanlar	86.34	31,600
Ukraine	Kiev	196.72	72,000
United Arab Emirates	Abu Dhabi	135.76	49,687
	Dubai	156.21	57,174

2012 LIMITS ON HOUSING EXPENSES

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
United Kingdom	Basingstoke	112.29	41,099
	Bath	112.02	41,000
	Bracknell	169.67	62,100
	Bristol	105.74	38,700
	Brookwood	116.12	42,500
	Cambridge	117.49	43,000
	Caversham	201.64	73,800
	Cheltenham	140.98	51,600
	Croughton	117.21	42,900
	Fairford	116.94	42,800
	Farnborough	149.45	54,700
	Felixstowe	111.75	40,900
	Gibraltar	121.90	44,616
	Harrogate	123.50	45,200
	High Wycombe	169.67	62,100
	Kemble	116.94	42,800
	Lakenheath	145.90	53,400
	Liverpool	106.01	38,800
	London	228.42	83,600
	Loudwater	173.50	63,500
	Menwith Hill	123.50	45,200
	Mildenhall	145.90	53,400
	Oxfordshire	115.85	42,400
	Plymouth	115.85	42,400
	Portsmouth	115.85	42,400
	Reading	169.67	62,100
	Rochester	120.22	44,000
	Southampton	120.77	44,200
	Surrey	132.25	48,402
	Waterbeach	119.67	43,800
	Wiltshire	113.66	41,600
		All cities other than Basingstoke, Bath, Belfast, Birmingham, Bracknell, Bristol, Brookwood, Brough, Cambridge, Caversham, Chelmsford, Cheltenham, Chicksands, Croughton, Dunstable, Edinburgh, Edzell, Fairford, Farnborough, Felixstowe, Ft. Halstead, Gibraltar, Glenrothes, Greenham Common, Harrogate, High Wycombe, Hythe, Kemble, Lakenheath, Liverpool, London, Loudwater, Menwith Hill, Mildenhall, Nottingham, Oxfordshire, Plymouth, Portsmouth, Reading, Rochester, Southampton, Surrey, Waterbeach, Welford, West Byfleet, and Wiltshire	116.12
Venezuela	Caracas	155.74	57,000
Vietnam	Hanoi	127.87	46,800
	Ho Chi Minh City	114.75	42,000