

Foreign Earned Income Checklist

1. Your foreign address (including country)?
2. Employer's name?
3. Employer's U.S. address (if any)? Employer's foreign address?
4. Is the employer a foreign entity, a U.S. company, a foreign affiliate of a U.S. company, or other type of entity? If "other", please specify type.
5. If, after 1981, you filed Form 2555 or Form 2555-EZ, please enter the last year you filed the form.
6. Of what country are you a citizen/national?
7. Did you maintain a separate foreign address for your family because of adverse living conditions at your tax home? If "Yes", enter the city and country of the separate foreign address. Also, enter the number days during your tax year that you maintained a second household at that address.
8. List your tax home(s) during your tax year and date(s) established.
9. Date residency began and ended, (if applicable), in foreign country.
10. What kind of living quarters did you use in the foreign country, purchased house, rented house or apartment, rented room, or quarters furnished by employers?
11. Did any of your family live with you abroad during any part of the tax year? If "Yes", which family member, and for what period?
12. (i) 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? (ii) Are you required to pay income tax to the country where you claim bona fide residence?

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13. Provide the dates that you were in the United States during the tax year:

Date Arrived in U.S.	Date Left U.S.	# of Days in U.S. on Business	Income Earned in U.S. on Business (attach computation)

14. List any contractual terms or other conditions relating to the length of your employment abroad.

15. What was the type of visa under which you entered the foreign country?

16. Did your visa limit the length of your stay or employment in a foreign country? If "Yes", attach explanation.

17. Did you maintain a home in the United States while living abroad? If "Yes", provide the address of your home, whether it was rented, the names of the occupants, and their relationship to you.

First Year Foreign Residency (Physical Presence Test)

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

18. Dates of residency for 12-month period.

19. Principal country of employment during the tax year.

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20. If you traveled abroad during the 12-month period mentioned above, complete the following table:

Name of Country (including U.S.)	Date Arrived	Date Left	Full Days Present in Country	# of Days in U.S. on Business	Income Earned in U.S. on Business (attach computation)

Foreign Earned Income During Year

21. Total wages, salaries, bonuses, commissions, etc.

22. Foreign self-employment income.

23. List type and amount of other foreign income.

24. Noncash income, (market value of property or facilities furnished by employer - attach statement showing how it was determined):

- a. Home (lodging).
- b. Meals.
- c. Car.
- d. List other property or facilities.

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25. Allowances, reimbursement, or expenses paid on your behalf for services you performed:
- a. Cost of living (COLA) and overseas differential.
 - b. Family.
 - c. Education.
 - d. Home leave.
 - e. Quarters.