## **2555**

Department of the Treasury Internal Revenue Service

## Foreign Earned Income

► See separate instructions. ► Attach to front of Form 1040.

OMB No. 1545-0067

1994

Attachment Sequence No. 34

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

vame	Snown on F	orm 1040					Your soc	ial Security number
Par	t I G	eneral Inforr	mation				1	· ·
1	Your fore	ign address (ii	ncluding count	ry)			2 Your	occupation
3								
4a								
b								
5	any that	apply):		ign affiliate of a U.S		e 🗌 Other (sp	pecify) 🕨	
6a	exclusion	n, enter the las	st year you filed	d the form. ▶				
b								and go to line 7 now
C	Have you	ı ever revoked	l either of the e	exclusions?				
d								ive. ▶
7		, ,						
od				esidence for your far sehold on page 3 of				. 🗌 Yes 🗌 No
b			-					ng your tax year that
9	List your	tax home(s) d	luring your tax	year and date(s) est	tablished. >			
Par				r, any exclusion er Bona Fide Res				
10	Date bor	na fide residen	ce began <b>&gt;</b> .			and ended ▶ .		
11	Kind of liv	ving quarters ir	foreign country		d house <b>b</b> $\square$ furnished by emp		or apartment	c Rented room
12a	Did any	of your family	live with you al		,	•		. 🗆 Yes 🗆 No
13a				authorities of the for				ce
b								s.)
								complete the rest of
	this part			. 3	. ,			•
14	If you we	re present in the	ne United State	s or its possessions , but report it on Fo	during the tax ye	ar, complete col	umns <b>(a)-(d)</b> b	pelow. <b>Do not</b> include
		(b) Date left	(c) Number of	(d) Income earned in		(h) Data laft	(c) Number of	(d) Income earned in
arri	<b>a)</b> Date red in U.S.	U.S.	days in U.S. on business	U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	days in U.S. on business	U.S. on business (attach computation)
					1			
15a	•			· ·	0 1			
		J.	,	u entered the foreig	•			
Q C								on Yes No
d e								. ∟ res ∟ no nd their relationship
C								
	.0 ,00.							

2

Form	orm 2555 (1994) Page <b>2</b>						
Pa	rt III Taxpayers Qualifying Under	Physical Presen	<b>ce Test</b> (See pa	ge 2 of the	instructions	s.)	
16 17 18	The physical presence test is based on the Enter your principal country of employment of the second during the 12-month foreign countries that did not involve travers. If you have no travel to report durin 12-month period." <b>Do not</b> include the i	ent during your tax h period entered or vel on or over inter g the period, enter	year. ► n line 16, complete national waters, o "Physically preser	columns (a) r in or over to t in a foreign	-(f) below. Exthe United States	cclude travel bet tates, for 24 hor ountries for the	tween
	(a) Name of country (including U.S.)	(b) Date arrived (c) Date left present in da		(e) Number of days in U.S. on business	(f) Income earned in on business (attacomputation)	(attach	
Pa	rt IV All Taxpayers		•				

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 1994 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 1994, no matter when you performed the service.

	1994 Foreign Earned Income		Amount (in U.S. dollars)
19 20	Total wages, salaries, bonuses, commissions, etc	19	
	In a business (including farming) or profession	20a 20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
	Home (lodging)	21a 21b	
	Meals	21c	
	Other property or facilities. List type and amount. ▶	21d	
а	Allowances, reimbursements, or expenses paid on your behalf for services you performed:  Cost of living and overseas differential	_	
c d	Education	1	
	Quarters	_	
g	Add lines 22a through 22f	22g	
23	Other foreign earned income. List type and amount. ▶	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25 26	Total amount of meals and lodging included on line 24 that is excludable (see instructions) Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>foreign</b>	25	
	earned income	26	

Form 2555 (1994) Page 3 Part V **All Taxpayers** 

27	Enter the amount from line 26	27		
	<ul> <li>If you choose to claim the housing exclusion or are claiming the housing deduction, complete Part VI.</li> <li>All others, go to Part VII.</li> </ul>			
Pa	rt VI For Taxpayers Claiming the Housing Exclusion AND/OR Deduction			
28	Qualified housing expenses for the tax year (see instructions)	28		
29	Number of days in your qualifying period that fall within your 1994 tax year (see instructions)			
30	Multiply \$24.82 by the number of days on line 29. If 365 entered on line 29, enter \$9,060.00 here .	30		
31	Subtract line 30 from line 28. If zero or less, do not complete the rest of this part or any of Part IX	31		
32	Enter employer-provided amounts (see instructions)			
33	Divide line 32 by line 27. Enter the result as a decimal (to two places), but do not enter more than "1.00"	33	×	
34	Housing exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII	34		
	<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.			
Pa	rt VII For Taxpayers Claiming the Foreign Earned Income Exclusion			
35	Maximum foreign earned income exclusion	35	\$70,000	00
36	• If you completed Part VI, enter the number from line 29.			
	<ul> <li>All others, enter the number of days in your qualifying period that fall within your 1994 tax year (see the instructions for line 29).</li> </ul>			
37	• If line 36 and the number of days in your 1994 tax year (usually 365) are the same, enter "1.00."	37	×	
20	<ul> <li>Otherwise, divide line 36 by the number of days in your 1994 tax year and enter the result as a decimal (to two places).</li> </ul>	38	^ '	
38 39	Multiply line 35 by line 37	39		
40	Foreign earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII	40		
Pa	rt VIII For Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exc	clusio	n, or Both	
		41		
41	Add lines 34 and 40	41		
42	Deductions allowed in figuring your adjusted gross income (Form 1040, line 31) that are allocable to the excluded income. See instructions and attach computation	42		
43	Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21.			
	Next to the amount write "Form 2555." On Form 1040, subtract this amount from your income			
	to arrive at total income on Form 1040, line 22	43	21 :	
Pa	For Taxpayers Claiming the Housing Deduction—Complete this part only if (a line 34 and (b) line 27 is more than line 41.	i) line	31 is more tha	an 
44	Subtract line 34 from line 31	44		
45	Subtract line 41 from line 27	45		
46	Enter the <b>smaller</b> of line 44 or line 45	46		
	<b>Note:</b> If line 45 is <b>more than</b> line 46 and you couldn't deduct all of your 1993 housing deduction because of the 1993 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.			
47	Housing deduction carryover from 1993 (from worksheet on page 4 of the instructions)	47		
48	<b>Housing deduction.</b> Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 30. Next to the amount on Form 1040, write "Form 2555." Add it to the total adjustments			
	reported on that line	48		