

Foreign Earned Income

1991

Attachment Sequence No. 34

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to front of Form 1040.

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

Name shown on Form 1040, Your social security number, Foreign address, Name of employer, Employer's address, Employer is (check any that apply), Enter earlier years, If you chose to claim an exclusion, Test under which you qualify, Did you maintain a separate foreign residence, List your tax home(s).

Complete either Part I or Part II. If an item does not apply, write "NA." If you do not provide the information asked for, any exclusion or deduction you claim may be disallowed.

Part I Taxpayers Qualifying Under Bona Fide Residence Test (See instructions.)

- 1 Date bona fide residence began, ended
2 Kind of living quarters in foreign country
3 Did any of your family live with you abroad during any part of the tax year?
4a Have you submitted a statement to the authorities of the foreign country...
4b Are you required to pay income tax to the country...
5 Complete the following for days present in the United States or its possessions during the tax year.

Table with 8 columns: (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, (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.

- 6a State any contractual terms or other conditions relating to the length of your employment abroad
6b State the type of visa under which you entered the foreign country
6c Did your visa limit the length of your stay or employment in a foreign country?
6d Did you maintain a home in the United States while living abroad?

Part II Taxpayers Qualifying Under Physical Presence Test (See instructions.)

- 7 The physical presence test is based on the 12-month period from through
- 8 Enter your principal country of employment during your tax year ►
- 9 Enter all travel abroad during the 12-month period shown on line 7. 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 the last entry is an arrival in a foreign country, enter the number of full days to the end of the 12-month period. If you have no travel to report during the period, write in the schedule below that you were physically present in a foreign country or countries during the entire 12-month period. **(Do not** include the income from column **(f)** below in Part III, 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 III All Taxpayers

Note: On lines 10 through 14 enter all income, including noncash income, that you earned and actually or constructively received during your 1991 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 5, column **(d)**, or line 9, 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 during 1991, no matter when you performed the service.

1991 Foreign Earned Income		Amount (in U.S. dollars)	
10	Total wages, salaries, bonuses, commissions, etc.	10	
11	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	11a	
b	In a partnership (give name, address, and nature of income) ►	11b	
12	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging)	12a	
b	Meals	12b	
c	Car	12c	
d	Other property or facilities (specify) ►	12d	
13	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential	13a	
b	Family	13b	
c	Education	13c	
d	Home leave	13d	
e	Quarters	13e	
f	For any other purpose (specify) ►	13f	
g	Add lines 13a through 13f	13g	
14	Other foreign earned income (specify) ►	14	
15	Add lines 10 through 12d, line 13g, and line 14	15	
16	Total amount of meals and lodging included on line 15 that is excludable. (See instructions.) . . .	16	
17	Subtract line 16 from line 15. This is your foreign earned income ►	17	

Go to page 3. Complete Part IV next if you choose to claim the housing exclusion or are claiming the housing deduction. Otherwise, skip to Part V.

Part IV For Taxpayers Claiming the Housing Exclusion AND/OR Deduction

18	Qualified housing expenses for the tax year. (See instructions.)				18
19	Number of days in your qualifying period that fall within your 1991 tax year. (See instructions.)	19			
20	Multiply \$22.07 by the number of days on line 19. Enter the result, but do not enter more than \$8,055.00				20
21	Subtract line 20 from line 18. (If the result is zero or less, do not complete the rest of Part IV or any of Part VII.)				21
22	Enter employer-provided amounts (see instructions)	22			
23	Enter the amount from line 17	23			
24	Divide line 22 by line 23 and enter the result as a decimal (to two places). Do not enter more than "1.00"				24
25	Housing exclusion. Multiply line 21 by the decimal amount on line 24. Enter the result, but do not enter more than the amount on line 22. Also enter this amount on line 35				25
<p>Note: If the amount on line 21 is more than the amount on line 25, complete line 26. Otherwise, skip to Part V if you choose to claim the foreign earned income exclusion.</p>					
26	Subtract line 25 from line 21. Enter the result here and on line 40. (Complete Parts V and VI before Part VII if you choose to claim the foreign earned income exclusion.)				26

Part V For Taxpayers Claiming the Foreign Earned Income Exclusion

27	Maximum foreign earned income exclusion				27	\$70,000	00
28	Number of days in your qualifying period that fall within your 1991 tax year. (See instructions for line 19.)	28					
29	Divide the number of days on line 28 by the number of days in your 1991 tax year (usually 365) and enter the result as a decimal (to two places)				29		× .
30	Multiply the amount on line 27 by the decimal amount on line 29				30		
31	Enter the amount from line 17	31					
32	Enter the amount from line 25	32					
33	Subtract line 32 from line 31				33		
34	Foreign earned income exclusion. Compare the amounts on lines 30 and 33. Enter the smaller of the two amounts here and on line 36				34		

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

35	Housing exclusion from line 25	35					
36	Foreign earned income exclusion from line 34	36					
37	Add lines 35 and 36				37		
38	Deductions allowed in figuring your adjusted gross income (Form 1040, line 31) that are allocable to the excluded income. (See instructions and attach computation.)				38		
39	Subtract line 38 from line 37. Enter the result here and in parentheses on Form 1040, line 22. Next to the amount write "Exclusion(s) from Form 2555." On Form 1040 subtract the amount from your income to arrive at total income on Form 1040, line 23				39		

Part VII For Taxpayers Claiming the Housing Deduction

Note: Complete this part only if (1) you entered an amount on line 26, and (2) the amount on line 17 is more than the amount on line 37.

40	Enter the amount from line 26				40		
41	Enter the amount from line 17	41					
42	Enter the amount from line 37	42					
43	Subtract line 42 from line 41				43		
44	Compare the amounts on lines 40 and 43. Enter the smaller of the two amounts here				44		

Note: If the amount on line 43 is **more than** the amount on line 44 and you could not deduct all of your 1990 housing deduction because of the 1990 limitation, complete the worksheet on page 4 of the instructions to figure how much of your 1990 housing deduction may be carried over to 1991. Otherwise, enter -0- on line 45.

45	Housing deduction carryover from 1990 (from worksheet on page 4 of the instructions)				45		
46	Housing deduction. Add lines 44 and 45. Enter the total here and on Form 1040 to the left of line 30. Next to the amount on Form 1040 write "Deduction from Form 2555." Add it to the total adjustments reported on that line				46		