

**Foreign Earned Income Exclusion**

▶ See separate instructions.

▶ Attach to Form 1040.

**2004**Attachment  
Sequence No. **34A**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 \$80,000 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—  
{ 2004 or  
any other period of 12 months in a row starting or ending in 2004? } . . . . . ☐ 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**9** Employer is (check any that apply):

- a A U.S. business . . . . . ☐
- b A foreign business . . . . . ☐
- c Other (specify) ▶ \_\_\_\_\_ ☐

**10a** If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ \_\_\_\_\_**b** If you did not file Form 2555 or 2555-EZ after 1981, check here ☐ and go to line 11a now.**c** Have you ever revoked the foreign earned income exclusion? . . . . . ☐ Yes ☐ No**d** If you answered "Yes," enter the tax year for which the revocation was effective. ▶ \_\_\_\_\_**11a** List your tax home(s) during 2004 and date(s) established. ▶ \_\_\_\_\_**b** Of what country are you a citizen/national? ▶ \_\_\_\_\_

**Part III Days Present in the United States**—Complete this part if you were in the United States or its possessions during 2004.

<b>12</b>	<b>(a)</b> Date arrived in U.S.	<b>(b)</b> Date left U.S.	<b>(c)</b> Number of days in U.S. on business	<b>(d)</b> Income earned in U.S. on business (attach computation)

**Part IV Figure Your Foreign Earned Income Exclusion**

<b>13</b>	Maximum foreign earned income exclusion . . . . .	<b>13</b>	\$80,000	00
<b>14</b>	Enter the number of days in your qualifying period that fall within 2004 . . . . .	<b>14</b>		days
<b>15</b>	Did you enter 366 on line 14? <input type="checkbox"/> <b>Yes.</b> Enter "1.000." <input type="checkbox"/> <b>No.</b> Divide line 14 by 366 and enter the result as a decimal (rounded to at least three places).	<b>15</b>	×	.
<b>16</b>	Multiply line 13 by line 15 . . . . .	<b>16</b>		
<b>17</b>	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2004 (see instructions). Be sure to include this amount on Form 1040, line 7. . . . .	<b>17</b>		
<b>18</b>	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 16 or line 17 here and in parentheses on <b>Form 1040, line 21</b> . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . ►	<b>18</b>		