

Foreign Earned Income Exclusion**41**

Taxpayer/Spouse (T, S) _____ [1] State postal code _____ [3]
 Foreign street address _____ [4] City _____
 State/Province _____ Country code _____
 Country _____ Postal code _____
 Employer's name _____ [2]
 U.S. address _____ [5] City _____
 State postal code _____ Zip code _____
 Foreign street address _____ [6] City _____
 State/Province _____ Country code _____
 Country _____ Postal code _____
 Employer type (A = Foreign entity, B = U.S. company, C = Self, D = Foreign affiliate of a U.S. company, E = Other) _____ [7] If other, specify type _____ [8]
 Country of citizenship _____ [11]
 If maintained a separate foreign residence for your family due to adverse living conditions, provide city, country, and days:
 City/Country _____ [12] Days _____
 City/Country _____ Days _____
 List tax home(s) during the tax year and dates established:
 Tax home _____ [13] Date _____
 Tax home _____ Date _____

Foreign Earned Income Allocation Information***U.S. Business Days and Travel Type Code: 1=Travel to United States; 2=Travel to restricted country; 3=Travel to foreign country**

U.S. business days and travel information: [16]

Type Code*	Name of Country including United States	Date Arrived	Date Left	No. of U.S. business days
—	_____	_____	_____	_____
—	_____	_____	_____	_____
—	_____	_____	_____	_____
—	_____	_____	_____	_____
—	_____	_____	_____	_____

Foreign days worked before and after foreign assignment _____ [17] Total days worked before and after foreign assignment _____ [18]
 Total number of days worked during year (defaults to 240) _____ [19]

Bona Fide Residence Test

Date foreign residence began _____ [21] Date foreign residence ended _____ [22]
 Kind of foreign living quarters (A = Purchased house, B = Rented house or apartment, C = Rented room, D = Quarters furnished by employer) _____ [23]
 If any family members lived abroad with you during any part of tax year, list who and for what period:

Relationship _____	Period abroad _____
Relationship _____	Period abroad _____
Relationship _____	Period abroad _____
Relationship _____	Period abroad _____

 Mark if you submitted a statement to foreign country authorities that you are not a resident of that country _____ [25]
 Mark if required to pay income tax to that country _____ [26]
 List any contractual terms or other conditions relating to length of employment abroad _____ [27]

 Type of visa used to enter foreign country _____ [28]
 Explanation if visa limited length of stay or employment _____ [29]

If maintained a home in U.S., enter address, whether it was rented, names of occupants and their relationship to you:

Address _____ [30]	City _____
State postal code _____	Zip code _____
Rented _____ Occupant _____	Relationship _____
Address _____ [30]	City _____
State postal code _____	Zip code _____
Rented _____ Occupant _____	Relationship _____

Physical Presence Test

Principal country of employment _____ [31]

Employer's name _____
 Taxpayer/Spouse (T, S) _____
 State postal code _____

Foreign Earned Income

*Please use the Foreign Earned Income Allocation Codes located below

	Allocation Code*	Amount
Noncash income:		
Home (lodging) _____	[10] [11] +	[12]
Meals _____	[13] [14] +	[15]
Car _____	[16] [17] +	[18]
Other properties or facilities (Please enter code here and description and amount below):	[19]	
_____	+ _____	[20]
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Allowances, reimbursements or expenses paid on behalf:		
Cost of living and overseas differential _____	[21] +	[22]
Family _____	[23] +	[24]
Education _____	[25] +	[26]
Home leave _____	[27] +	[28]
Quarters _____	[29] +	[30]
Other purposes (Please enter code here and description and amount below):	[31]	
_____	+ _____	[32]
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Other foreign earned income (Please enter code here and description and amount below):	[33]	
_____	+ _____	[34]
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Excludable meals and lodging under section 119		+ _____ [35]

*Foreign Earned Income Allocation Codes

- 1 = 100% foreign during assignment
- 2 = 100% U.S. during assignment
- 3 = U.S. and foreign days worked during assignment
- 4 = U.S. and foreign days before/after assignment
- 5 = Days worked before, during, and after assignment

Deductions Allocable to Foreign Earned Income

	Allocation Code*	Amount
Other allocable deductions _____	[36] +	[37]

Housing Exclusion/Deduction

Qualified housing expense _____	+ _____	[47]
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NOTES/QUESTIONS:

Control Totals +

Form ID: 2555-2

Complete if you paid or accrued foreign taxes to a foreign country or U.S. possession in 2014.

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Preparer use only

Description	[3]
Taxpayer/Spouse (T, S)	[8]
Category of income*	[10]
Description of income	[11]

***Category of Income**

A = Passive category income	D = Certain income re-sourced by treaty
B = General category income	E = Lump-sum distributions
C = Section 901(j) income	

Foreign Income or Loss

Country code	[18]
Country name	[19]

	Regular	AMT, if different
Foreign gross income	+ [22]	+ [23]
Definitely related expenses:		
	+ [30]	+ [31]
	+	+
	+	+
	+	+
	+	+
Foreign source losses	+ [44]	+ [45]

Foreign Taxes Paid or Accrued

Foreign taxes paid or accrued:	
Date paid or accrued	[46]
In foreign currency - taxes withheld on:	
Dividends	+ [47]
Rents & royalties	+ [48]
Interest	+ [49]
Other foreign taxes	+ [50]
In US dollars - taxes withheld on:	
Dividends	+ [52]
Rents & Royalties	+ [53]
Interest	+ [54]
Other foreign taxes	+ [55]

NOTES/QUESTIONS:

This form is used to report financial accounts in foreign countries, as required by the Internal Revenue Service.

Taxpayer/Spouse/Joint (T, S, J)

__ [1]

	2014 Information	Prior Year Information
Deposit or Custodial account (D= Deposit, C = Custodial)	__ [5]	
Type of Account:		
Bank	__ [6]	
Securities	__ [7]	
Other	__ [8]	
Maximum value of account	__ [9]	
Account number or other designation		
Financial institution	__ [11]	
Address of financial institution	__ [12]	
City, state, zip code	__ [14] __ [15] __ [16]	
Foreign country code/name	__ [17] __ [18]	
For addresses in Mexico, enter state	__ [20]	
Foreign province/county	__ [23]	
Foreign postal code	__ [24]	
Account jointly owned with spouse	__ [25]	
Account opened during the tax year	__ [47]	
Account closed during the tax year	__ [49]	
Information is reported for a financial account which is:	__ [27]	

2 = Owned separately, 3 = Owned jointly, 4 = Authority over but no financial interest

Complete this section if there is a joint owner other than the spouse, or you have signature authority only over the account

Taxpayer identification number of account holder/joint owner	__ [28]
Foreign identification number of account holder/joint owner (If no Taxpayer identification number)	__ [29]
Last name or organization name of account holder/joint owner	__ [30]
First name and middle initial of account holder/joint owner	__ [31] __ [32]
Address and apartment	__ [33] __ [34]
City, state, zip code	__ [35] __ [36] __ [37]
Foreign country code/name	__ [38] __ [39]
For addresses in Mexico, enter state	__ [41]
Foreign postal code	__ [44]
Number of joint owners (Not including taxpayer, if applicable)	__ [45]
Filer's title with this owner (If applicable)	__ [46]

NOTES/QUESTIONS:

This form is used to report other foreign assets (not held in a foreign financial account), as required by the Internal Revenue Service.
Report foreign financial assets held in a foreign financial account on Organizer Form ID: FrgnAcct.

	2014 Information	Prior Year Information
Asset description	_____ [2]	
Asset identifying number or other designation	_____ [3]	
Date asset acquired	_____ [4]	
Date asset disposed	_____ [6]	
Asset jointly owned with spouse	_____ [7]	
Maximum value of asset	_____ [9]	

Asset foreign entity information - (Enter either foreign entity information or issuer/counterparty information, but not both)

Type of foreign entity: (P = Partnership, C = Corporation, T = Trust, E = Estate) _____ [14]
 Foreign entity name _____ [15]
 Foreign entity address _____ [16]
 City, state, zip code _____ [17] _____ [18] _____ [19]
 Foreign country code/name _____ [20] _____ [21]
 Foreign province/county _____ [22]
 Foreign postal code _____ [23]

Asset issuer or counterparty information - (Enter either foreign entity information or issuer/counterparty information, but not both)

Type: (I = Issuer, C = Counterparty) _____ [24]
 Entity: (I = Individual, P = Partnership, C = Corporation, T = Trust, E = Estate) _____
 If an individual, select either U.S. or foreign (1 = U.S. Person, 2 = Foreign Person) _____
 Individual or organization name _____
 Address of issuer or counterparty _____
 City, state, zip code _____
 Foreign country code/name _____
 Foreign province/county _____
 Foreign postal code _____

Asset issuer or counterparty information - (Enter either foreign entity information or issuer/counterparty information, but not both)

Type: (I = Issuer, C = Counterparty) _____
 Entity: (I = Individual, P = Partnership, C = Corporation, T = Trust, E = Estate) _____
 If an individual, select either U.S. or foreign (1 = U.S. Person, 2 = Foreign Person) _____
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NOTES/QUESTIONS: