

Table of Contents

Working Abroad	1
Definitions	1
U.S. Citizen	1
Resident Alien	2
Translating Foreign Currency	2
Blocked Income	3
Foreign Tax Treaties	4
Foreign Earned Income Exclusion	6
Foreign Tax Home	6
Foreign Country	9
Presence Tests	9
Foreign Earned Income	15
Social Security Taxes	18
Self-employment Tax	20
Summary of Agreement Rules	21
Individual Retirement Arrangements	22
Traditional IRA	22
Roth IRA	23
Excludable Amount	24
Foreign Housing Exclusion or Deduction	25
Housing Expenses	26
Excludable Amount	27
Claiming Exclusion(s)	29
Voluntary Election	30
Revoking the Exclusion	31
Extension of Time to Qualify	32
Part-year Exclusion	33
Exemptions, Deductions, and Credits	35
Working Abroad Review Questions	37
Working Abroad Review Answers	41
Filing Requirements	45
Form 2555	45
Preparing Form 2555	46
Filing Deadlines and Extensions	61
Unique Circumstances	63

Boycotted Countries	63
Military Spouses	63
Foreign Tax Credit or Deduction	64
Foreign Reporting Requirements	64
FinCEN Form 114 (FBAR)	65
Form 8938	65
Sample Problem	66
Filing Requirements Review Questions	75
Filing Requirements Review Answers	77