

Table of Contents

Working Abroad	1
Definitions	1
U.S. citizen.....	1
Alien.....	2
Resident alien.....	2
United States	4
Translating foreign currency.....	4
Blocked income	5
Foreign tax treaties.....	6
Foreign earned income exclusion	9
Foreign earned income.....	9
U.S citizen or resident alien	13
Tax home in foreign country	14
Presence tests	16
Excludable amount	24
Foreign housing exclusion or deduction	24
Housing expenses.....	25
Excludable amount	26
Social Security taxes	29
Self-employment tax	31
Claiming benefits	33
Limits on the voluntary election	34
Revoking the exclusion.....	36
Extension of time to qualify.....	36
Part-year exclusion.....	37
Exemptions, deductions and credits.....	39
COVID-19 Updates	40
Filing Requirements	41

Form 2555	41
Preparing Form 2555	42
Filing deadlines and extensions	57
Unique circumstances	58
Boycotted countries	58
Military spouses	59
Comprehensive example	60
Index	74