

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	6
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	25
Housing expenses.....	26
Excludable amount	27
Social Security taxes	30
Self-employment tax	32
Claiming benefits	34
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
Filing Requirements	40
Form 2555.....	40

Preparing Form 2555	41
Filing deadlines and extensions	56
Unique circumstances	57
Boycotted countries	57
Military spouses	58
Comprehensive example	59
Index.....	72