

# Application for Extension of Time to File U.S. Income Tax Return

(For U.S. Citizens Abroad Who Expect to Qualify for Special Tax Treatment)

File in duplicate on or before the due date for filing your return. See instructions on back.

<b>Please Print or Type</b>	Name	Your social security number
	Number and street, or rural route	Spouse's social security number
	City or town, State, and ZIP code or country	

- I request an extension of time until \_\_\_\_\_ to file my income tax return for the year ended \_\_\_\_\_ because I expect to qualify for special tax treatment for the reason stated below (Check one):
  - Bona fide residence in a foreign country or countries for uninterrupted period which includes an entire tax year.
  - Physical presence in a foreign country or countries for 510 full days of any 18-consecutive-month period.
- Has an extension of time to file been previously granted for this tax year? . . . . .  Yes  No
- Will additional time be needed for allocation of moving expenses? . . . . .  Yes  No
- (a) Date of first arrival in foreign country \_\_\_\_\_  
 (b) Date qualifying period begins \_\_\_\_\_ ends \_\_\_\_\_  
 (c) Your address of residence in this foreign country \_\_\_\_\_  
 (d) Date of expected return to United States \_\_\_\_\_
- Last permanent address in United States \_\_\_\_\_
- Occupation (if self-employed, describe fully) \_\_\_\_\_
- Name and address of employer \_\_\_\_\_  
 \_\_\_\_\_

### Signature and Verification

**If Prepared by Taxpayer**  
 Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of taxpayer ► \_\_\_\_\_ Date ► \_\_\_\_\_

Spouse's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**If Prepared by Someone Other Than Taxpayer**  
 Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, that I am authorized to prepare this form, and that I am:

- A member in good standing of the bar of the highest court of (specify jurisdiction) \_\_\_\_\_
- A certified public accountant duly qualified to practice in (specify jurisdiction) \_\_\_\_\_
- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)
- A person standing in close personal or business relationship to the taxpayer who is unable to sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this form are \_\_\_\_\_

Signature of preparer other than taxpayer ► \_\_\_\_\_ Date ► \_\_\_\_\_

The Internal Revenue Service will indicate below whether or not the application is approved and return the original.

**Notice to Applicant—To Be Completed by the Internal Revenue Service**

- The application IS approved. (Please attach this form to the return.)
- The application IS NOT approved.  
 After consideration of the above information, we cannot grant your request for an extension of time to file.
- The application cannot be considered since it was filed after the due date of the return.
- Other \_\_\_\_\_

\_\_\_\_\_  
Director

By: \_\_\_\_\_  
 \_\_\_\_\_  
Date

If the original of this form is to be returned to the taxpayer at an address other than that shown on page 1, or to an agent acting for the taxpayer, please complete the section below:

Please Print or Type	Name
	Number and street
	City or town, State, and ZIP code

**NOTE:**

- A.** You cannot elect to have the Internal Revenue Service figure your income tax if the return is filed after the regular due date.
- B.** Recently enacted legislation changes the tax treatment of taxpayers working abroad. Generally, the foreign earned income exclusion can be claimed only by taxpayers residing in camps located in hardship areas. Other taxpayers working abroad will be allowed a deduction for excess foreign living expenses. However, a special rule applies only for tax years beginning in 1978. You may elect to have your foreign earned income taxed under prior law (as amended by the Tax Reform Act of 1976).

## Instructions

Please read **Publication 54**, Tax Guide for U.S. Citizens Abroad, before completing this form or filing your United States income tax return. You can get copies from offices of District Directors of Internal Revenue, from most United States embassies and consulates, or by writing to the Internal Revenue Service Center, Philadelphia, PA 19255, U.S.A.

**Requirements for Filing.**—In general, if you are a U.S. citizen who expects to qualify for special tax treatment, you may request an extension of time to file your United States income tax return. Form 2350 must be filed on or before the due date for filing your return. The due date for a 1978 calendar year return is April 16, 1979. A two month automatic extension to June 15 is granted to U.S. citizens residing or traveling outside the United States and Puerto Rico.

Generally, you are granted an extension to 30 days beyond the date upon which you can reasonably expect to qualify for the special tax treatment.

Generally, if you will be allocating your moving expenses, you may be granted an extension to 90 days after the close of the year following the year of first arrival in the foreign country or the 30-day extension provided above, whichever is later.

An extension of time to file a return after the automatic two month extension,

unless it specifies otherwise, does not extend the time for payment of the tax. You will be charged a penalty for the late payment of tax (other than estimated tax) of one-half percent a month or part of a month, unless you can show reasonable cause for not paying on time.

Interest will be charged from the regular due date of the return until the tax is paid. The interest will be charged even if you show reasonable cause.

**Where to File.**—Complete in duplicate and file this form with either:

- The Internal Revenue Service Center, Philadelphia, PA 19255, or
- The local Internal Revenue Service Representative or other Internal Revenue Service Employee.

**Definition of Bona Fide Resident.**—No specific rule can be stated for determining whether a U.S. citizen is a bona fide resident of a foreign country, since the determination involves your intentions regarding the length and nature of your stay. Your intention to establish a bona fide residence in a foreign country may be evidenced by words and acts, but where they conflict, more emphasis will be placed on the acts than on the words. Generally, if you go to a foreign country for a definite, but temporary purpose, and return to the United States after you have accomplished the purpose, you are not a bona fide resident of that foreign country. However, if an extended

and indefinite stay is necessary for you to accomplish the purpose, and to that end you make your home in the foreign country, you may be a bona fide resident of the foreign country for Federal income tax purposes. The term "foreign country" does not include a possession of the United States.

**Definition of Physical Presence in Foreign Country.**—In general, you must be physically present in a foreign country or countries for a total of at least 510 full days during any period of 18 consecutive months.

In figuring the minimum of 510 full days presence in any foreign country or countries, add all separate periods of presence during the 18-month period. The 510 full days need not be consecutive, but may be interrupted by periods during which you are traveling over international waters or are otherwise not present in a foreign country.

**Requests for Any Other Reason.**—To request an extension of time to file for any reason other than the fact that you expect to qualify for special tax treatment, you should file Form 2688.

**Note.**—The Internal Revenue Code provides for a penalty for underpayment of estimated tax. If you fail to qualify under either of the methods for special tax treatment, you may be charged a penalty. (See **Publication 54**.)