



# Instructions for Form 2555

## Foreign Earned Income

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions



**Do not include on Form 1040, line 62 (federal income tax withheld), any taxes a foreign employer withheld from your pay and paid to the foreign country's tax authority instead of to the U.S. Treasury.**

### What's New

**Exclusion amount.** For 2008, the maximum exclusion has increased to \$87,600.

### Purpose of Form

If you qualify, you can use Form 2555 to figure your foreign earned income exclusion and your housing exclusion or deduction. You cannot exclude or deduct more than your foreign earned income for the year.

You may be able to use Form 2555-EZ, Foreign Earned Income Exclusion, if you did not have any self-employment income for the year, your total foreign earned income did not exceed \$87,600, you do not have any business or moving expenses, and you do not claim the housing exclusion or deduction. For more details, see Form 2555-EZ and its separate instructions.

### General Information

If you are a U.S. citizen or a U.S. resident alien living in a foreign country, you are subject to the same U.S. income tax laws that apply to citizens and resident aliens living in the United States.

**Note.** Specific rules apply to determine if you are a resident or nonresident alien of the United States. See Pub. 519, U.S. Tax Guide for Aliens, for details.

**Foreign country.** A foreign country is any territory (including the airspace, territorial waters, seabed, and subsoil) under the sovereignty of a government other than the United States.

The term "foreign country" does not include U.S. possessions or territories. It does not include the Antarctic region.

### Who Qualifies

You qualify for the tax benefits available to taxpayers who have foreign earned income if both of the following apply.

- You meet the tax home test (discussed later on this page).
- You meet either the bona fide residence test (see page 2) or the physical presence test (see page 2).

**Note.** If your only earned income from work abroad is pay you received from the U.S. Government as its employee, you do not qualify for either of the exclusions or the housing deduction. Do not file Form 2555.

**Tax home test.** To meet this test, your tax home must be in a foreign country, or countries (see *Foreign country*, earlier), throughout your period of bona fide residence or physical presence, whichever applies. For this purpose, your period of physical presence is the 330 full days during which you were present in a foreign country, not the 12 consecutive months during which those days occurred.

Your tax home is your regular or principal place of business, employment, or post of duty, regardless of where you maintain your family residence. If you do not have a regular or principal place of business because of the nature of your trade or business, your tax home is your regular place of abode (the place where you regularly live).

You are not considered to have a tax home in a foreign country for any period during which your abode is in the United States. However, if you are temporarily present in the United States, or you maintain a dwelling in the United States (whether or not that dwelling is used by your spouse and dependents), it does not necessarily mean that your abode is in the United States during that time.

**Example.** You are employed on an offshore oil rig in the territorial waters of a foreign country and work a 28-day on/28-day off schedule. You return to your family residence in the United States during your off periods. You are considered to have an abode in the United States and do not meet the tax home test. You cannot claim either of the exclusions or the housing deduction.

### Travel to Cuba

Generally, if you were in Cuba in violation of U.S. travel restrictions, the following rules apply.

- Any time spent in Cuba cannot be counted in determining if you qualify under the bona fide residence or physical presence test.
- Any income earned in Cuba is not considered foreign earned income.
- Any housing expenses in Cuba (or housing expenses for your spouse or dependents in another country while you were in Cuba) are not considered qualified housing expenses.

**Note.** If you performed services at the U.S. Naval Base at Guantanamo Bay, you were not in violation of U.S. travel restrictions.

### Additional Information

Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, has more information about the bona fide residence test, the physical presence test, the foreign earned income exclusion, and the housing exclusion and deduction. You can get this publication from most U.S. embassies and consulates or by writing

to: National Distribution Center, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613. You can also download this publication (as well as other forms and publications) from the IRS website at [www.irs.gov](http://www.irs.gov).

### Waiver of Time Requirements

If your tax home was in a foreign country and you were a bona fide resident of, or physically present in, a foreign country and had to leave because of war, civil unrest, or similar adverse conditions, the minimum time requirements specified under the bona fide residence and physical presence tests may be waived. You must be able to show that you reasonably could have expected to meet the minimum time requirements if you had not been required to leave. Each year the IRS will publish in the Internal Revenue Bulletin a list of countries and the dates they qualify for the waiver. If you left one of the countries during the period indicated, you can claim the tax benefits on Form 2555, but only for the number of days you were a bona fide resident of, or physically present in, the foreign country.

If you can claim either of the exclusions or the housing deduction because of the waiver of time requirements, attach a statement to your return explaining that you expected to meet the applicable time requirement, but the conditions in the foreign country prevented you from the normal conduct of business. Also, enter "Claiming Waiver" in the top margin on page 1 of your 2008 Form 2555.

### When To File

A 2008 calendar year Form 1040 is generally due April 15, 2009.

However, you are automatically granted a 2-month extension of time to file (to June 15, 2009, for a 2008 calendar year return) if, on the due date of your return, you live outside the United States and Puerto Rico and your tax home (defined earlier) is outside the United States and Puerto Rico. If you take this extension, you must attach a statement to your return explaining that you meet these two conditions.

The automatic 2-month extension also applies to paying the tax. However, interest is charged on the unpaid tax from the regular due date (April 15, 2009, for a 2008 calendar year return) until it is paid.

**Special extension of time.** The first year you plan to take the foreign earned income exclusion and/or the housing exclusion or deduction, you may not expect to qualify until after the automatic 2-month extension period described earlier. If this occurs, you can apply for an extension to a date after you expect to qualify.

To apply for this extension, complete and file Form 2350, Application for

Extension of Time To File U.S. Income Tax Return, with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215, before the due date of your return. Interest is charged on the tax not paid by the regular due date as explained earlier.

## Choosing the Exclusion(s)

To choose either of the exclusions, complete the appropriate parts of Form 2555 and file it with your Form 1040 or Form 1040X, Amended U.S. Individual Income Tax Return. Your initial choice to claim the exclusion must usually be made on a timely filed return (including extensions) or on a return amending a timely filed return. However, there are exceptions. See Pub. 54 for details.

Once you choose to claim an exclusion, that choice remains in effect for that year and all future years unless it is revoked. To revoke your choice, you must attach a statement to your return for the first year you do not wish to claim the exclusion(s). If you revoke your choice, you cannot claim the exclusion(s) for your next 5 tax years without the approval of the Internal Revenue Service. See Pub. 54 for more information.

### Figuring tax on income not excluded.

If you claim either of the exclusions or the housing deduction, you must figure the tax on your nonexcluded income using the tax rates that would have applied had you not claimed the exclusions. See the Instructions for Form 1040 and complete the Foreign Earned Income Tax Worksheet to figure the amount of tax to enter on Form 1040, line 44. When figuring your alternative minimum tax on Form 6251, you must use the Foreign Earned Income Tax Worksheet in the instructions for Form 6251.

**Earned income credit.** You cannot take the earned income credit if you claim either of the exclusions or the housing deduction.

**Foreign tax credit or deduction.** You cannot take a credit or deduction for foreign income taxes paid or accrued on income that is excluded under either of the exclusions. If all of your foreign earned income is excluded, you cannot claim a credit or deduction for the foreign taxes paid or accrued on that income. If only part of your income is excluded, you cannot claim a credit or deduction for the foreign taxes allocable to the excluded income. See Pub. 514, Foreign Tax Credit for Individuals, for details on how to figure the amount allocable to the excluded income.

**IRA deduction.** If you claim either of the exclusions, special rules apply in figuring the amount of your IRA deduction. For details, see Pub. 590, Individual Retirement Arrangements (IRAs).

## Specific Instructions

### Part II

#### Bona Fide Residence Test

To meet this test, you must be one of the following:

- A U.S. citizen who is a bona fide resident of a foreign country, or countries, for an uninterrupted period that includes an entire tax year (January 1–December 31, if you file a calendar year return), or

- A U.S. resident alien who is a citizen or national of a country with which the United States has an income tax treaty in effect and who is a bona fide resident of a foreign country, or countries, for an uninterrupted period that includes an entire tax year (January 1–December 31, if you file a calendar year return). See Pub. 901, U.S. Tax Treaties, for a list of countries with which the United States has an income tax treaty in effect.

No specific rule determines if you are a bona fide resident of a foreign country because the determination involves your intention about the length and nature of your stay. Evidence of your intention may be your words and acts. If these conflict, your acts carry more weight than your words. Generally, if you go to a foreign country for a definite, temporary purpose and return to the United States after you accomplish it, you are not a bona fide resident of the foreign country. If accomplishing the purpose requires an extended, indefinite stay, and you make your home in the foreign country, you may be a bona fide resident. See Pub. 54 for more information and examples.

**Lines 13a and 13b.** If you submitted a statement of nonresidence to the authorities of a foreign country in which you earned income and the authorities hold that you are not subject to their income tax laws by reason of nonresidency in the foreign country, you are not considered a bona fide resident of that country.

If you submitted such a statement and the authorities have not made an adverse determination of your nonresident status, you are not considered a bona fide resident of that country.

### Part III

#### Physical Presence Test

To meet this test, you must be a U.S. citizen or resident alien who is physically present in a foreign country, or countries, for at least 330 full days during any period of 12 months in a row. A full day means the 24-hour period that starts at midnight.

To figure the minimum of 330 full days, add all separate periods you were present in a foreign country during the 12-month period shown on line 16. The 330 full days can be interrupted by periods when you are traveling over international waters or are otherwise not in a foreign country. See Pub. 54 for more information and examples.

**Note.** A nonresident alien who, with a U.S. citizen or U.S. resident alien spouse, chooses to be taxed as a resident of the United States can qualify under this test if the time requirements are met. See Pub. 54 for details on how to make this choice.

### Part IV

#### Foreign Earned Income

Enter in this part the total foreign earned income you earned and received (including income constructively received) during the tax year. If you are a cash basis taxpayer, report on Form 1040 all income you received during the tax year regardless of when you earned it.

Income is earned in the tax year you perform the services for which you receive the pay. But if you are a cash basis taxpayer and, because of your

employer's payroll periods, you received your last salary payment for 2007 in 2008, that income may be treated as earned in 2008. If you cannot treat that salary payment as income earned in 2008, the rules explained under *Income earned in prior year*, discussed later, apply. See Pub. 54 for more details.

Foreign earned income for this purpose means wages, salaries, professional fees, and other compensation received for personal services you performed in a foreign country during the period for which you meet the tax home test and either the bona fide residence test or the physical presence test. It also includes noncash income (such as a home or car) and allowances or reimbursements.

Foreign earned income does not include amounts that are actually a distribution of corporate earnings or profits rather than a reasonable allowance as compensation for your personal services. It also does not include the following types of income.

- Pension and annuity income (including social security and railroad retirement benefits treated as social security).
- Interest, ordinary dividends, capital gains, alimony, etc.
- Portion of 2007 moving expense deduction allocable to 2008 that is included in your 2008 gross income. For details, see *Moving Expense Attributable to Foreign Earnings in 2 Years* under *Moving Expenses* in Pub. 54.
- Amounts paid to you by the U.S. Government or any of its agencies if you were an employee of the U.S. Government or any of its agencies.
- Amounts received after the end of the tax year following the tax year in which you performed the services.
- Amounts you must include in gross income because of your employer's contributions to a nonexempt employees' trust or to a nonqualified annuity contract.

**Income received in prior year.** Foreign earned income received in 2007 for services you performed in 2008 can be excluded from your 2008 gross income if, and to the extent, the income would have been excludable if you had received it in 2008. To claim the additional exclusion, you must amend your 2007 tax return. To do this, file Form 1040X.

**Income earned in prior year.** Foreign earned income received in 2008 for services you performed in 2007 can be excluded from your 2008 gross income if, and to the extent, the income would have been excludable if you had received it in 2007.

If you are excluding income under this rule, do not include this income in Part IV. Instead, attach a statement to Form 2555 showing how you figured the exclusion. Enter the amount that would have been excludable in 2007 on Form 2555 to the left of line 45. Next to the amount enter "Exclusion of Income Earned in 2007." Include it in the total reported on line 45.

**Note.** If you claimed any deduction, credit, or exclusion on your 2007 return that is definitely related to the 2007 foreign earned income you are excluding under this rule, you may have to amend your 2007 income tax return to adjust the amount you claimed. To do this, file Form 1040X.

**Line 20.** If you engaged in an unincorporated trade or business in which both personal services and capital were material income-producing factors, a reasonable amount of compensation for your personal services will be considered earned income. The amount treated as earned income, however, cannot be more than 30% of your share of the net profits from the trade or business after subtracting the deduction for one-half of self-employment tax.

If capital is not an income-producing factor and personal services produced the business income, the 30% rule does not apply. Your entire gross income is earned income.

**Line 25.** Enter the value of meals and/or lodging provided by, or on behalf of, your employer that is excludable from your income under section 119. To be excludable, the meals and lodging must have been provided for your employer's convenience and on your employer's business premises. In addition, you must have been required to accept the lodging as a condition of your employment. If you lived in a camp provided by, or on behalf of, your employer, the camp may be considered part of your employer's business premises. See *Exclusion of Meals and Lodging* in Pub. 54 for details.

## Part VI

**Line 28.** Enter the total reasonable expenses paid or incurred during the tax year by you, or on your behalf, for your foreign housing and the housing of your spouse and dependents if they lived with you. You can also include the reasonable expenses of a second foreign household (defined later). Housing expenses are considered reasonable to the extent they are not lavish or extravagant under the circumstances.

Housing expenses include rent, utilities (other than telephone charges), real and personal property insurance, nonrefundable fees paid to obtain a lease, rental of furniture and accessories, residential parking, and household repairs. You can also include the fair rental value of housing provided by, or on behalf of, your employer if you have not excluded it on line 25.

Do not include deductible interest and taxes, any amount deductible by a tenant-stockholder in connection with cooperative housing, the cost of buying or improving a house, principal payments on a mortgage, or depreciation on the house. Also, do not include the cost of domestic labor, pay television, or the cost of buying furniture or accessories.

Include expenses for housing only during periods for which:

- The value of your housing is not excluded from gross income under section 119 (unless you maintained a second foreign household as defined later), and
- You meet the tax home test and either the bona fide residence or physical presence test.

**Second foreign household.** If you maintained a separate foreign household for your spouse and dependents at a place other than your tax home because the living conditions at your tax home were dangerous, unhealthful, or otherwise adverse, you can include the expenses of the second household on line 28.

**Married couples.** The following rules apply if both you and your spouse qualify for the tax benefits of Form 2555.

**Same foreign household.** If you and your spouse lived in the same foreign household and file a joint return, you must figure your housing amounts (line 33) jointly. If you file separate returns, only

one spouse can claim the housing exclusion or deduction.

In figuring your housing amount jointly, either spouse (but not both) can claim the housing exclusion or housing deduction. However, if you and your spouse have different periods of residence or presence, and the one with the shorter period of residence or presence claims the exclusion or deduction, you can claim as housing expenses only the expenses for that shorter period. The spouse claiming the exclusion or deduction can aggregate the housing expenses of both spouses, subject to the limit on housing expenses (line 29b), and subtract his or her base housing amount.

**Separate foreign households.** If you and your spouse lived in separate foreign households, you each can claim qualified expenses for your own household only if:

- Your tax homes were not within a reasonable commuting distance of each other, and
- Each spouse's household was not within a reasonable commuting distance of the other spouse's tax home.

Otherwise, only one spouse can claim his or her housing exclusion or deduction. This is true even if you and your spouse file separate returns.

See Pub. 54 for additional information.

**Line 29a.** Enter the city or other location (if applicable) and the country where you incurred foreign housing expenses during the tax year only if your location is listed in the table beginning on page 5; otherwise, leave this line blank.

**Line 29b.** Your housing expenses may not exceed a certain limit. The limit on housing expenses varies depending upon the location in which you incur housing expenses. In 2008, for most locations, this limit is \$26,280 (30 percent of \$87,600) if your qualifying period includes all of 2008 (or \$71.80 per day if the number of days in your qualifying period that fall within your 2008 tax year is less than 366).

The table beginning on page 5 lists the housing expense limits based on geographic differences in foreign housing costs relative to housing costs in the United States. If the location in which you incurred housing expenses is listed in the table, or the number of days in your qualifying period that fall within the 2008 tax year is less than 366, use the *Limit on Housing Expenses Worksheet* on this page to figure the amount to enter on line 29b. If the location in which you incurred housing expenses is not listed in the table, and the number of days in your qualifying period is 366, enter \$26,280 on line 29b.

**Example.** For 2008, because your location is not listed in the table beginning on page 5, your limit on housing expenses is \$71.80 per day (\$26,280 divided by 366). If you file a calendar year return and your qualifying period is January 1, 2008, to September 30, 2008 (274 days), you would enter \$19,673 on line 29b (\$71.80 multiplied by 274 days).

**More than one foreign location.** If you moved during the 2008 tax year and incurred housing expenses in more than one foreign location as a result, complete the *Limit on Housing Expenses Worksheet* on this page for each location in which you incurred housing expenses, entering the number of qualifying days

### Limit on Housing Expenses Worksheet—Line 29b

Keep for Your Records



**Note.** If the location in which you incurred housing expenses is not listed in the table beginning on page 5, and the number of days in your qualifying period that fall within the 2008 tax year is 366, DO NOT complete this worksheet. Instead, enter \$26,280 on line 29b.

1. Enter the number of days in your qualifying period that fall within the 2008 tax year (see the instructions for line 31) . . . . . 1. \_\_\_\_\_
2. Did you enter 366 on line 1?
  - No.** If the amount on line 1 is less than 366, skip line 2 and go to line 3.
  - Yes.** Locate the amount under the column *Limit on Housing Expenses (full year)* from the table beginning on page 5 for the location in which you incurred housing expenses. This is your **limit on housing expenses**. Enter the amount here and on line 29b.
- Do not complete the rest of this worksheet . . . . . 2. \_\_\_\_\_
3. Enter the amount under the column *Limit on Housing Expenses (daily)* from the table beginning on page 5 for the location in which you incurred housing expenses. If the location is not listed in the table, enter \$71.80 . . . . . 3. \_\_\_\_\_
4. Multiply line 1 by line 3. This is your **limit on housing expenses**. Enter the result here and on line 29b . . . . . 4. \_\_\_\_\_

during which you lived in the applicable location on line 1. Add the results shown on line 4 of each worksheet, and enter the total on line 29b.



*If you moved during the 2008 tax year and are completing more than one Limit on Housing Expenses Worksheet, the total number of days entered on line 1 of your worksheets may not exceed the total number of days in your qualifying period that fall within the 2008 tax year (that is, the number of days entered on Form 2555, line 31).*

**Line 31.** Enter the number of days in your qualifying period that fall within your 2008 tax year. Your qualifying period is the period during which you meet the tax home test and either the bona fide residence or the physical presence test.

**Example.** You establish a tax home and bona fide residence in a foreign country on August 14, 2008. You maintain the tax home and residence until January 31, 2010. You are a calendar year taxpayer. The number of days in your qualifying period that fall within your 2008 tax year is 140 (August 14 through December 31, 2008).

**Nontaxable U.S. Government allowances.** If you or your spouse received a nontaxable housing allowance as a military or civilian employee of the U.S. Government, see Pub. 54 for information on how that allowance may affect your housing exclusion or deduction.

**Line 34.** Enter any amount your employer paid or incurred on your behalf that is foreign earned income included in your gross income for the tax year (without regard to section 911).

Examples of employer-provided amounts are:

- Wages and salaries received from your employer.

- The fair market value of compensation provided in kind (such as the fair rental value of lodging provided by your employer as long as it is not excluded on line 25).
- Rent paid by your employer directly to your landlord.
- Amounts paid by your employer to reimburse you for housing expenses, educational expenses of your dependents, or as part of a tax equalization plan.

**Self-employed individuals.** If all of your foreign earned income (Part IV) is self-employment income, skip lines 34 and 35 and enter -0- on line 36. If you qualify, be sure to complete Part IX.

## Part VII

**Married couples.** If both you and your spouse qualify for, and choose to claim, the foreign earned income exclusion, figure the amount of the exclusion separately for each of you. You each must complete Part VII of your separate Forms 2555.

**Community income.** The amount of the exclusion is not affected by the income-splitting provisions of community property laws. The sum of the amounts figured separately for each of you is the total amount excluded on a joint return.

## Part VIII

If you claim either of the exclusions, you cannot claim any deduction (including moving expenses), credit, or exclusion that is definitely related to the excluded income. If only part of your foreign earned income is excluded, you must prorate such items based on the ratio that your excludable earned income bears to your total foreign earned income. See Pub. 54 for details on how to figure the amount allocable to the excluded income.

The exclusion under section 119 and the housing deduction are not considered definitely related to the excluded income.

**Line 44.** Report in full on Form 1040 and related forms and schedules all deductions allowed in figuring your adjusted gross income (Form 1040, line 37). Enter on line 44 the total amount of those deductions (such as the deduction for moving expenses, the deduction for one-half of self-employment tax, and the expenses claimed on Schedule C or C-EZ (Form 1040)) that are not allowed because they are allocable to the excluded income. This applies only to deductions definitely related to the excluded earned income. See Pub. 54 for details on how to report your itemized deductions (such as unreimbursed employee business expenses) that are allocable to the excluded income.

## Part IX

If line 33 is more than line 36 and line 27 is more than line 43, complete this part to figure your housing deduction. Also, complete this part to figure your housing deduction carryover from 2007.

**One-year carryover.** If the amount on line 46 is more than the amount on line 47, you can carry the difference over to your 2009 tax year. If you cannot deduct the excess in 2009 because of the 2009 limit, you cannot carry it over to any future tax year.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

### Housing Deduction Carryover Worksheet—Line 49

Keep for Your Records



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|--|----------|
| 1. Enter the amount from your 2007 Form 2555, line 46 . . . . .  | 1. _____ |
| 2. Enter the amount from your 2007 Form 2555, line 48 . . . . .  | 2. _____ |
| 3. Subtract line 2 from line 1. If the result is zero, <b>stop</b> ; enter -0- on line 49 of your 2008 Form 2555. You do not have any housing deduction carryover from 2007 . . . . .                          | 3. _____ |
| 4. Enter the amount from your 2008 Form 2555, line 47 . . . . .  | 4. _____ |
| 5. Enter the amount from your 2008 Form 2555, line 48 . . . . .  | 5. _____ |
| 6. Subtract line 5 from line 4 . . . . .   | 6. _____ |
| 7. Enter the <b>smaller</b> of line 3 or line 6 here and on line 49 of your 2008 Form 2555. If line 3 is <b>more than</b> line 6, you <b>cannot</b> carry the difference over to any future tax year . . . . . | 7. _____ |

### 2008 Limits on Housing Expenses

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
Argentina	Buenos Aires	125.96	46,100
Australia	Brisbane	81.42	29,800
	Canberra	76.50	28,000
	Gold Coast	81.42	29,800
	Melbourne	78.96	28,900
	Oakey	81.42	29,800
	Perth	118.85	43,500
	Toowoomba	81.42	29,800
Austria	Vienna	96.72	35,400
Bahamas, The	Nassau	135.79	49,700
Bahrain		120.22	44,000
Barbados		103.01	37,700
Belgium	Antwerp	116.67	42,700
	Brussels	157.65	57,700
	Gosselies	110.11	40,300
	Hoogbuul	116.67	42,700
	Mons	110.11	40,300
	SHAPE/Chievres	110.11	40,300
Bermuda		245.90	90,000
Bosnia-Herzegovina	Sarajevo	89.89	32,900
Brazil	Brasilia	121.31	44,400
	Rio de Janeiro	95.90	35,100
	Sao Paulo	127.05	46,500
Canada	Calgary	110.93	40,600
	Dartmouth	95.63	35,000
	Edmonton	100.82	36,900
	Halifax	95.63	35,000
	London, Ontario	81.42	29,800
	Montreal	158.20	57,900
	Ottawa	130.87	47,900
	Toronto	129.78	47,500
	Vancouver	125.68	46,000
	Victoria	95.08	34,800
	Winnipeg	82.51	30,200
Cayman Islands	Grand Cayman	131.15	48,000
Chile	Santiago	124.32	45,500
China	Beijing	134.25	49,137
	Hong Kong	312.30	114,300
	Shanghai	155.74	57,001
Colombia	Bogota	147.81	54,100
	All cities other than Bogota and Barranquilla	122.68	44,900
Denmark	Copenhagen	119.41	43,704
Dominican Republic	Santo Domingo	124.32	45,500
Ecuador	Guayaquil	84.15	30,800
	Quito	83.33	30,500
Egypt	Cairo	74.43	27,240
Estonia	Tallinn	127.32	46,600
France	Garches	273.50	100,100
	Le Havre	114.75	42,000

### 2008 Limits on Housing Expenses

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
France (Continued)	Lyon	155.46	56,900
	Marseille	143.17	52,400
	Montpellier	126.78	46,400
	Paris	273.50	100,100
	Sevres	273.50	100,100
	Suresnes	273.50	100,100
	Versailles	273.50	100,100
Germany	Babenhausen	134.15	49,100
	Bad Aibling	114.48	41,900
	Bad Nauheim	107.10	39,200
	Baumholder	121.86	44,600
	Berlin	163.93	60,000
	Birkenfeld	121.86	44,600
	Boeblingen	145.90	53,400
	Butzbach	104.92	38,400
	Darmstadt	134.15	49,100
	Erlangen	84.97	31,100
	Frankfurt am Main	139.89	51,200
	Friedberg	107.10	39,200
	Fuerth	84.97	31,100
	Garmisch-Partenkirchen	115.85	42,400
	Geilenkirchen	92.35	33,800
	Gelnhausen	145.08	53,100
	Germersheim	101.91	37,300
	Giebelstadt	116.39	42,600
	Giessen	104.92	38,400
	Grafenwoehr	114.48	41,900
	Hanau	145.08	53,100
	Hannover	100.00	36,600
	Heidelberg	133.88	49,000
	Idar-Oberstein	121.86	44,600
	Ingolstadt	169.40	62,000
	Kaiserslautern, Landkreis	149.18	54,600
	Kitzingen	116.39	42,600
	Leimen	133.88	49,000
	Ludwigsburg	145.90	53,400
	Mainz	164.48	60,200
	Mannheim	133.88	49,000
	Munich	169.40	62,000
	Nellingen	145.90	53,400
	Neubruecke	121.86	44,600
	Nuernberg	84.97	31,100
	Ober Ramstadt	134.15	49,100
	Oberammergau	115.85	42,400
	Pirmasens	149.18	54,600
	Rheinau	133.88	49,000
	Schwabach	84.97	31,100
	Schwetzingen	133.88	49,000
Seckenheim	133.88	49,000	
Sembach	149.18	54,600	

**2008 Limits on Housing Expenses**

<b>Country</b>	<b>City or Other Location</b>	<b>Limit on Housing Expenses (daily)</b>	<b>Limit on Housing Expenses (full year)</b>
Germany ( <i>Continued</i> )	Stuttgart	145.90	53,400
	Wertheim	116.39	42,600
	Wiesbaden	164.48	60,200
	Wuerzburg	116.39	42,600
	Zirndorf	84.97	31,100
	Zweibrueken	149.18	54,600
	All cities other than Augsburg, Babenhausen, Bad Aibling, Bad Kreuznach, Bad Nauheim, Baumholder, Berchtesgaden, Berlin, Birkenfeld, Boeblingen, Bonn, Bremen, Bremerhaven, Butzbach, Cologne, Darmstadt, Delmenhorst, Duesseldorf, Erlangen, Flensburg, Frankfurt am Main, Friedberg, Fuerth, Garlstedt, Garmisch-Partenkirchen, Geilenkirchen, Gelnhausen, Gernersheim, Giebelstadt, Giessen, Grafenwoehr, Grefrath, Greven, Gruenstadt, Hamburg, Hanau, Handorf, Hannover, Heidelberg, Heilbronn, Herongen, Idar-Oberstein, Ingolstadt, Kaiserslautern, Landkreis, Kalkar, Karlsruhe, Kerpen, Kitzingen, Koblenz, Leimen, Leipzig, Ludwigsburg, Mainz, Mannheim, Mayen, Moenchen-Gladbach, Muenster, Munich, Nellingen, Neubruecke, Noervenich, Nuernberg, Ober Ramstadt, Oberammergau, Osterholz-Scharmbeck, Pirmasens, Rheinau, Rheinberg, Schwabach, Schwetzingen, Seckenheim, Sembach, Stuttgart, Twisteden, Wahn, Wertheim, Wiesbaden, Worms, Wuerzburg, Zirndorf, and Zweibrueken	125.41	45,900
	Greece	Argyroupolis	104.64
Athens		107.92	39,500
Elefsis		107.92	39,500
Ellinikon		107.92	39,500
Mt. Hortiatis		104.64	38,300
Mt. Parnis		107.92	39,500
Mt. Pateras		107.92	39,500
Nea Makri		107.92	39,500
Perivolaki		104.64	38,300
Piraeus		107.92	39,500
Souda Bay (Crete)		83.61	30,600
Tanagra		107.92	39,500
Thessaloniki		104.64	38,300
Guatemala	Guatemala City	102.73	37,600
Holy See, The		182.24	66,700
Hungary	Budapest	88.80	32,500
India	Mumbai	185.57	67,920
	New Delhi	82.66	30,252
Indonesia	Jakarta	103.21	37,776
Ireland	Dublin	158.20	57,900
	Limerick	89.34	32,700
	Shannon Area	89.34	32,700

### 2008 Limits on Housing Expenses

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
Italy	Catania	106.56	39,000
	Gaeta	77.05	28,200
	Genoa	110.38	40,400
	Gioia Tauro	85.25	31,200
	La Spezia	110.38	40,400
	Leghorn	114.21	41,800
	Milan	272.13	99,600
	Naples	150.27	55,000
	Pisa	114.21	41,800
	Pordenone-Aviano	125.68	46,000
	Rome	182.24	66,700
	Sardinia	93.44	34,200
	Sigonella	106.56	39,000
	Turin	136.07	49,800
	Verona	86.89	31,800
	Vicenza	126.78	46,400
	All cities other than Avellino, Brindisi, Catania, Florence, Gaeta, Genoa, Gioia Tauro, La Spezia, Leghorn, Milan, Mount Vergine, Naples, Nettuno, Pisa, Pordenone-Aviano, Rome, Sardinia, Sigonella, Turin, Verona, and Vicenza	104.64	38,300
Jamaica	Kingston	112.57	41,200
Japan	Akashi	86.07	31,500
	Akizuki	75.68	27,700
	Atsugi	108.47	39,700
	Camp Zama	108.47	39,700
	Chiba-Ken	108.47	39,700
	Fussa	108.47	39,700
	Gifu	79.78	29,200
	Gotemba	81.97	30,000
	Haneda	108.47	39,700
	Kanagawa-Ken	108.47	39,700
	Komaki	79.78	29,200
	Machida-Shi	108.47	39,700
	Misawa	78.96	28,900
	Nagoya	103.24	37,786
	Okinawa Prefecture	133.06	48,700
	Osaka-Kobe	144.91	53,036
	Sagamihara	108.47	39,700
	Saitama-Ken	108.47	39,700
	Sasebo	81.42	29,800
	Tachikawa	108.47	39,700
	Tokyo	257.38	94,200
	Tokyo-to	108.47	39,700
	Yokohama	138.25	50,600
Yokosuka	118.58	43,400	
Yokota	108.47	39,700	
Kazakhstan	Almaty	131.15	48,000
Korea	Camp Carroll	80.05	29,300
	Camp Colbern	178.69	65,400



**2008 Limits on Housing Expenses**

<b>Country</b>	<b>City or Other Location</b>	<b>Limit on Housing Expenses (daily)</b>	<b>Limit on Housing Expenses (full year)</b>
Korea ( <i>Continued</i> )	Camp Market	178.69	65,400
	Camp Mercer	178.69	65,400
	Chinhae	82.79	30,300
	Chunchon	76.78	28,100
	K-16	178.69	65,400
	Kimhae	85.79	31,400
	Kimpo Airfield	178.69	65,400
	Kwangju	81.97	30,000
	Munsan	75.41	27,600
	Osan AB	93.17	34,100
	Pusan	85.79	31,400
	Pyongtaek	93.17	34,100
	Seoul	178.69	65,400
	Suwon	178.69	65,400
	Taegu	100.00	36,600
	Tongduchon	75.41	27,600
	Uijongbu	106.56	39,000
	Waegwan	80.05	29,300
		All cities other than Ammo Depot #9, Camp Carroll, Camp Colbern, Camp Market, Camp Mercer, Changwon, Chinhae, Chunchon, K-16, Kimhae, Kimpo Airfield, Kunsan, Kwangju, Munsan, Osan AB, Pusan, Pyongtaek, Seoul, Suwon, Taegu, Tongduchon, Uijongbu, and Waegwan	87.16
Kuwait	Kuwait City	177.87	65,100
	All cities other than Kuwait City	159.29	58,300
Luxembourg		149.45	54,700
Macedonia	Skopje	96.72	35,400
Malaysia	Kuala Lumpur	138.80	50,800
	All cities other than Kuala Lumpur	92.08	33,700
Malta		122.95	45,000
Mexico	Hermosillo	98.36	36,000
	Mazatlan	88.52	32,400
	Merida	103.55	37,900
	Mexico City	125.41	45,900
	Monterrey	117.21	42,900
		All cities other than Ciudad Juarez, Cuernavaca, Guadalajara, Hermosillo, Matamoros, Mazatlan, Merida, Metapa, Mexico City, Monterrey, Nogales, Nuevo Laredo, Tapachula, Tijuana, Tuxtla Gutierrez, and Veracruz	107.65
Micronesia	Pohnpei	75.14	27,500
Netherlands	Amsterdam	144.54	52,900
	Aruba	98.36	36,000
	Brunssum	103.28	37,800
	Eygelshoven	103.28	37,800
	Hague, The	187.16	68,500
	Heerlen	103.28	37,800
	Hoensbroek	103.28	37,800

### 2008 Limits on Housing Expenses

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
Netherlands ( <i>Continued</i> )	Hulsberg	103.28	37,800
	Kerkrade	103.28	37,800
	Landgraaf	103.28	37,800
	Maastricht	103.28	37,800
	Papendrecht	130.87	47,900
	Rotterdam	130.87	47,900
	Schaesburg	103.28	37,800
	Schinnen	103.28	37,800
	Schiphol	144.54	52,900
	Ypenburg	187.16	68,500
		All cities other than Amsterdam, Aruba, Brunssum, Coevorden, Egelshoven, The Hague, Heerlen, Hoensbroek, Hulsberg, Kerkrade, Landgraaf, Maastricht, Margraten, Papendrecht, Rotterdam, Schaesburg, Schinnen, Schiphol, and Ypenburg	95.63
Netherlands Antilles	Curacao	101.91	37,300
New Zealand	Auckland	97.54	35,700
	Wellington	92.35	33,800
Nicaragua	Managua	86.89	31,800
Norway	Oslo	159.29	58,300
	Stavanger	108.20	39,600
	All cities other than Oslo and Stavanger	103.01	37,700
Panama	Panama City	96.99	35,500
Peru	Lima	74.59	27,300
Philippines	Cavite	98.36	36,000
	Manila	98.36	36,000
	All cities other than Cavite and Manila	76.23	27,900
Poland		80.33	29,400
Portugal	Alverca	166.67	61,000
	Lajes Field	82.24	30,100
	Lisbon	166.67	61,000
Qatar	Doha	99.08	36,264
	All cities other than Doha	88.52	32,400
Russia	Moscow	248.36	90,900
	Saint Petersburg	119.67	43,800
	Sakhalin Island	211.75	77,500
	Vladivostok	211.75	77,500
	Yekaterinburg	129.51	47,400
Rwanda	Kigali	86.07	31,500
Saudi Arabia	Jeddah	83.79	30,667
	Riyadh	87.43	32,000
Singapore		176.23	64,500
South Africa	Pretoria	109.84	40,200
Spain	Barcelona	110.93	40,600
	Madrid	123.50	45,200
	Rota	106.01	38,800
	Valencia	127.60	46,700

**2008 Limits on Housing Expenses**

<b>Country</b>	<b>City or Other Location</b>	<b>Limit on Housing Expenses (daily)</b>	<b>Limit on Housing Expenses (full year)</b>
Spain ( <i>Continued</i> )	All cities other than Barcelona, Madrid, Rota, and Valencia	76.23	27,900
Switzerland	Bern	162.30	59,400
	Geneva	229.78	84,100
	Zurich	107.16	39,219
	All cities other than Bern, Geneva, and Zurich	89.89	32,900
Taiwan	Taipei	126.20	46,188
Thailand	Bangkok	139.62	51,100
Turkey	Ankara	88.80	32,500
	Elmadag	88.80	32,500
	Izmir-Cigli	86.34	31,600
	Manzarali	88.80	32,500
	Yamanlar	86.34	31,600
Ukraine	Kiev	196.72	72,000
United Arab Emirates	Abu Dhabi	135.76	49,687
	Dubai	156.21	57,174
United Kingdom	Basingstoke	112.29	41,099
	Bath	112.02	41,000
	Bracknell	169.67	62,100
	Bristol	105.74	38,700
	Cambridge	117.49	43,000
	Caversham	201.64	73,800
	Cheltenham	127.87	46,800
	Chicksands	72.40	26,500
	Croughton	117.76	43,100
	Fairford	112.02	41,000
	Farnborough	149.45	54,700
	Felixstowe	122.95	45,000
	Gibraltar	121.90	44,616
	Harrogate	126.78	46,400
	High Wycombe	169.67	62,100
	Kemble	112.02	41,000
	Lakenheath	150.55	55,100
	Liverpool	106.01	38,800
	London	226.50	82,900
	Loudwater	173.50	63,500
	Menwith Hill	126.78	46,400
	Mildenhall	150.55	55,100
	Oxfordshire	117.76	43,100
	Plymouth	117.76	43,100
	Portsmouth	117.76	43,100
	Reading	169.67	62,100
	Rochester	109.02	39,900
	Southampton	120.77	44,200
	Surrey	132.25	48,402
	Waterbeach	119.95	43,900
	West Byfleet	72.13	26,400
	Wiltshire	113.66	41,600

**2008 Limits on Housing Expenses**

Country	City or Other Location	Limit on Housing Expenses (daily)	Limit on Housing Expenses (full year)
United Kingdom ( <i>Continued</i> )	All cities other than Basingstoke, Bath, Belfast, Birmingham, Bracknell, Bristol, Brough, Bude, Cambridge, Caversham, Chelmsford, Cheltenham, Chicksands, Croughton, Dunstable, Edinburgh, Edzell, Fairford, Farnborough, Felixstowe, Ft. Halstead, Gibraltar, Glenrothes, Greenham Common, Harrogate, High Wycombe, Hythe, Kemble, Lakenheath, Liverpool, London, Loudwater, Menwith Hill, Mildenhall, Nottingham, Oxfordshire, Plymouth, Portsmouth, Reading, Rochester, Southampton, Surrey, Waterbeach, Welford, West Byfleet, and Wiltshire	113.93	41,700
Venezuela	Caracas	155.74	57,000
Vietnam	Hanoi	127.87	46,800
	Ho Chi Minh City	114.75	42,000