

**Application for Extension of Time
 To File U.S. Income Tax Return**
For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment
 ▶ See instructions on page 3.

Please print or type.	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
File by the due date for filing your return.	Home address (number and street)		
	City or town, province or state, and country (including postal or ZIP code)		

Please fill in the Return Label at the bottom of this page.

- 1** I request an extension of time until _____ to file my income tax return for the calendar year 2009, or other tax year ending _____, because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test"** (see instructions).
- 2** Were you previously granted an extension of time to file for this tax year? **Yes** **No**
- 3** Will you need additional time to allocate moving expenses? **Yes** **No**

- 4a** Date you first arrived in the foreign country _____
- b** Date qualifying period begins _____; ends _____
- c** Your foreign home address _____
- d** Date you expect to return to the United States _____

Note. This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.

5 Enter the amount of income tax paid with this form ▶ **5** | _____ | _____

Signature and Verification

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; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ _____	Date ▶ _____
Signature of spouse ▶ _____	Date ▶ _____
Signature of preparer other than taxpayer ▶ _____	Date ▶ _____

Please fill in the **Return Label** below with your name, address, and social security number. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

Notice to Applicant

To Be Completed by the IRS

- We **have** approved your application.
- We **have not** approved your application. However, we have granted a 45-day grace period to _____. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
- We **have not** approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.
- We cannot consider your application because it was filed after the due date of your return.
- Other _____

Director

Date

Return Label (Please print or type)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.		Taxpayer's social security number
	Number and street (include suite, room, or apt. no.) or P.O. box number		Spouse's social security number
	City or town, province or state, and country (including postal or ZIP code)	Agents: Always include taxpayer's name on Return Label.	



It's Convenient, Safe, and Secure

IRS e-file is the IRS's electronic filing program. You can get an extension of time to file your tax return by filing Form 2350 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not send in Form 2350 if you file electronically.

If you think you may owe tax and wish to make a payment, you may pay by electronic funds withdrawal. For details, see *Paying by Electronic Funds Withdrawal* on page 4.



E-file Using Your Personal Computer or Through a Tax Professional

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of last year's tax return — you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal (see page 4) or send your check or money order to the address shown under *Where To File* below.



File a Paper Form 2350

If you wish to file on paper instead of electronically, fill in the Form 2350 and mail it to the address shown under *Where To File* below.

General Instructions

Purpose of Form

Use Form 2350 to ask for an extension of time to file your tax return **only** if you expect to file Form 2555 or 2555-EZ and you need the time to meet either the bona fide residence test or the physical presence test to qualify for the foreign earned income exclusion and/or the foreign housing exclusion or deduction.

All other taxpayers should file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, to request an extension of time to file their return.

Note. Do not file Form 2350 more than once for each move overseas. If, after meeting the qualifications for the "bona fide residency test" or the "physical presence test," you remain abroad continuously for the following tax year(s) and require an extension, file Form 4868.



Form 2350 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date (April 15, 2010, for a calendar year return), you will owe interest and may be charged penalties. For details, see Filing Your Tax Return that begins on this page.



If we give you more time to file and later find that the statements on this form are false or misleading, the extension is null and void. You will owe the late filing penalty explained on page 4.

Note. If you file your return after the regular due date, you cannot have the IRS figure your tax.

Who Should File

You should file Form 2350 if all three of the following apply:

1. You are a U.S. citizen or resident alien.
2. You expect to qualify for the foreign earned income exclusion and/or the foreign housing exclusion or deduction by meeting either the bona fide residence test or the physical presence test but not until after your tax return is due.
3. Your tax home is in a foreign country (or countries) throughout your period of bona fide residence or physical presence, whichever applies.

Additional Information

Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, has a detailed discussion of the foreign earned income exclusion, the foreign housing exclusion and deduction, the bona fide residence test, and the physical presence test. You can get Pub. 54 from most U.S. embassies and consulates or by writing to:

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

You can also download Pub. 54 (and other forms and publications) from the IRS website at www.irs.gov.

When To File

File Form 2350 on or before the due date of your Form 1040. For a 2009 calendar year return, this is April 15, 2010. However, if you have 2 extra months to file your return because you were "out of the country" (defined next), file Form 2350 on or before June 15, 2010. You should file Form 2350 early enough so that if it is not approved, you can still file your return on time.

"Out of the country" means that on the regular due date of your return, either (a) you live outside the United States and Puerto Rico and your main place of work is outside the United States and Puerto Rico, or (b) you are in military or naval service outside the United States and Puerto Rico. If you qualify as being "out of the country," you will still be eligible for the extension, even if you are physically present in the United States or Puerto Rico on the regular due date of the return. You do not have to file a form to get the 2-month extension because you were out of the country. But you will have to attach a statement to your tax return explaining how you qualified.

Where To File

File Form 2350 by mailing it to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215

You can also file by giving it to a local IRS representative or other IRS employee.

Period of Extension

If you are given an extension, it will generally be to a date 30 days after the date on which you expect to meet either the bona fide residence test or the physical presence test. But if you must allocate moving expenses (see Pub. 54), you may be given an extension to 90 days after the end of the year following the year you moved to the foreign country.

Gift or generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2009 calendar year income tax return also extends the time to file Form 709 for 2009. However, it does not extend the time to pay any gift or GST tax you may owe for 2009. To make a payment of gift or GST tax, see Form 8892. If you do not pay the amount due by the regular due date for Form 709, you will owe interest and may also be charged penalties. If the donor died during 2009, see the instructions for Forms 709 and 8892.

Filing Your Tax Return

You may file Form 1040 any time before the extension expires.

Form 2350 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest. You may also be charged penalties.

Interest. You will owe interest on any tax not paid by the regular due date of your return. This is April 15, 2010, for a 2009 calendar year return even if you qualify for the 2-month extension because you were out of the country. The interest runs until you pay the tax. Even if you had a good reason for not paying on time, you will still owe interest.

Late payment penalty. The penalty is usually 1/2 of 1% of any tax (other than estimated tax) not paid by April 15, 2010 (for a calendar year return), or June 15, 2010, if you have 2 extra months to file your return because you were out of the country. It is charged for each month or part of a month the tax is unpaid. The maximum penalty is 25%. You might not owe this penalty if you have a good reason for not paying on time. Attach a statement to your return, not to the Form 2350, explaining the reason.

Late filing penalty. A penalty is usually charged if your return is filed after the due date (including extensions). It is usually 5% of the tax not paid by the regular due date for each month or part of a month your return is late. Generally, the maximum penalty is 25%. If your return is more than 60 days late, the minimum penalty is \$135 or the balance of tax due on your return, whichever is smaller. You might not owe the

penalty if you have a good reason for filing late. Attach a statement to your return, not Form 2350, explaining the reason.

How to claim credit for payment made with this form. When you file Form 1040, enter any income tax payment (line 5) sent with Form 2350 on Form 1040, line 68.

Specific Instructions

Name, Address, and Social Security Number (SSN)

Enter your name, address, and SSN. If you plan to file a joint return, include your spouse's name and SSN in the same order they will appear on your return. Do not abbreviate the country name.

Line 1. If you plan to qualify for the bona fide residence test, enter the date that is 1 year and 30 days (90 days if allocating moving expenses) from the 1st day of your next full tax year (from January 1, 2010, for a calendar year return). If you plan to qualify under the physical presence test, enter the date that is 12 months and 30 days (90 days if allocating moving expenses) from your first full (24 hour) day in the foreign country.

Line 4a. Enter the day, month, and year of your arrival in the foreign country.

Line 4b. The beginning date of the qualifying period is the first full (24 hour) day in the foreign country, usually the day after the arrival date shown on line 4a. The ending date is the date you will qualify for special tax treatment by meeting the physical presence or bona fide residence test.

Line 4c. Enter the physical address where you are currently living in the foreign country.

Line 4d. Date you expect to return to the United States. If you have no planned date, leave this line blank.

Bona fide residence test. To meet this test, you must be 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. 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 also may meet this test.

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 12-month period.

Tax home. Generally, your tax home is your regular or main place of business or post of duty regardless of where you maintain your family home. If you do not have a regular or main place of business because of the nature of your work, then your tax home is the place where you regularly live.

Foreign country. A foreign country is a country other than the United States or any of its possessions or territories.

Signature and Verification

This form must be signed. If you plan to file a joint return, both of you should sign. If there is a good reason why one of you cannot, the other spouse may sign for both. Attach a statement explaining why the other spouse cannot sign.

Others who can sign for you. Anyone with a power of attorney can sign. But the following can sign for you without a power of attorney.

- Attorneys, CPAs, and enrolled agents.
- A person in a close personal or business relationship to you who is signing because you cannot. There must be a good reason why you cannot sign, such as illness or absence. Attach an explanation.

Notice to Applicant and Return Label

You must complete the Return Label to receive the Notice to Applicant. We will use it to tell you if your application is approved. Do not attach the notice to your return—keep it for your records.

If the post office does not deliver mail to your street address, enter your P.O. box number instead.

How To Make a Payment With Your Extension

Paying by Electronic Funds Withdrawal

You can e-file Form 2350 and make a payment by authorizing an electronic funds withdrawal from your checking or savings account. Check with your financial institution to make sure that an electronic funds withdrawal is allowed and to get the correct routing and account numbers.

If you owe tax and wish to have the money electronically withdrawn from your account, you will be asked to make the following declaration:

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize

the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Note. This is your written copy of the electronic funds withdrawal authorization you made to have the amount you owe withdrawn. Keep it for your records.

Paying by Check or Money Order

- When paying by check or money order with Form 2350, see *Where To File* on page 3.
- Make your check or money order payable to the "United States Treasury." Do not send cash.
- Write your social security number, daytime phone number, and "2009 Form 2350" on your check or money order.
- Do not staple or attach your payment to the form.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need this information to determine your eligibility for an extension of time to file your individual income tax return. If you choose to apply for an extension of time to file, you are required by Internal Revenue Code sections 6001, 6011(a), and 6081 to provide the information requested on this form. Under section 6109, you must disclose your social security number (SSN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner, or provide incomplete or false information, you may be liable for interest and penalties.

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 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.