

US Citizen Living Abroad

2022 Tax Organizer Supplement
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General Information

Tax filing deadline for all citizens living abroad: June 15th
2022 exclusion for foreign earned income: \$112,000 (per person)
Spouses living together abroad should each fill out their own supplement

Date moved abroad: _____

Foreign Address: _____

Employer Name: _____
Employer Address: _____

Dates of Travel Within the United States:

Date Arrived	Date Departed	# Working Days	Income Earned

Attach an additional page(s) to detail travel if necessary

Income and expenses

Total wages paid in the local currency: _____
Currency conversions must be made by IRS rules, I will convert for you

Total of other forms of cash compensation: _____
Including allowances, per diem, reimbursements, etc

Value of non-cash allowances: _____
Including lodging, meals, cars, etc.

Cost of Housing for 2022 \$ _____
Including: rent, utilities (exclusive of phone), insurance, repairs, parking, and broker fees.
Do not include: purchased furniture, real estate, renovations, or mortgage costs.

Types of Exclusions

1) Physical Presence Test

This is the easier exclusion to qualify for, but the rules are very clear. You **must** spend **330** full days outside the United States during any 12-month period. Detail all travel within the US in the grid on page 1.

2) Bona Fide Residence Test

This is the tougher test to pass, but once the burden is met it allows unrestricted travel within the United States for business or vacation. Details can be found in Publication 54 Tax Guide for US Citizens and Resident Aliens Abroad.

Questions for bona fide residence:

- Does your employer provide housing? _____
- Where does your family live (spouse and children only) _____
- Do you pay foreign income tax? _____ Total paid in 2022? _____
- Do you have an employment contract? _____
- If yes, does that contract limit the length of employment abroad? _____
- What type of foreign visa have you been granted? _____
- Do you maintain a residence in the US? _____
- If yes, what is that address? _____
- Is the home vacant or rented? _____

Financial Disclosures

All US citizens and green card holders maintaining assets and accounts in foreign countries have filing requirements. The IRS is increasing their scrutiny of these accounts and steep penalties apply for not disclosing such accounts. If you have any accounts with a balance of \$10,000 or more, contact my office about your disclosure requirements and filing an FBAR.