

Department of the Treasury - Internal Revenue Service
**Statement For Claiming Benefits Provided
by Section 911 of the Internal Revenue Code**
(See Instructions on Reverse)

The following statement, when completed and furnished by a citizen of the United States to his or her employer, permits the employer to exclude from income tax withholding all or a part of the wages paid for services performed outside the United States.

Name (please print)	Social security number
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I expect to qualify for the foreign earned income exclusion under either the bona fide residence or physical presence test for calendar year _____ or fiscal year _____ beginning _____ and ending _____.

Please check applicable box

☐ **Bona Fide Residence Test**

I am a citizen of the United States. I have been a bona fide resident of and my tax home has been located in _____ (foreign country or countries) for an uninterrupted period which includes an entire tax year that began on _____, 19 _____.
(date)

I expect to remain a bona fide resident and retain my tax home in a foreign country (or countries) until the end of the tax year for which this statement is made. Or if not that period, from the date of this statement until _____, 19 _____.
(date within tax year)

I have not stated to the authorities of any foreign country named above that I am not a resident of that country. Or, if I made such a statement, the authorities of that country thereafter made a determination to the effect that I am a resident of that country.

Based on the facts in my case, I have good reason to believe that for this period of foreign residence I will satisfy the tax home and the bona fide foreign residence requirements prescribed by the section 911(d)(1)(A) of the Internal Revenue Code and qualify for the exclusion Code section 911(a) allows.

☐ **Physical Presence Test**

I am a citizen of the United States. Except for occasional absences that won't disqualify me for the benefit of section 911(a) of the Internal Revenue Code, I expect to be present in and maintain my tax home in _____ (foreign country or countries) for a 12-month period that includes the entire tax year _____. Or, if not the entire year, for the part of the tax year beginning on _____, 19 _____, and ending on _____, 19 _____.

Based on the facts in my case, I have good reason to believe that for this period of presence in a foreign country or countries, I will satisfy the tax home and the 330 full-day requirements within a 12-month period under section 911(d)(1)(B).

Estimated Housing Cost

- (1) Rent _____
- (2) Utilities (other than telephone Charges) _____
- (3) Real & Personal Property Insurance _____
- (4) Occupancy tax not deductible under section 164 _____
- (5) Nonrefundable fees paid for securing a leasehold _____
- (6) Household Repairs _____
- (7) Add lines 1 through 6 _____
- (8) Estimated Base Housing Amount for my qualifying period is _____
- (9) Subtract line 8 from line 7. This is your estimated housing cost amount _____

I understand that this total, plus the total reported on any other statements outstanding with other employers, should not be more than my expected housing cost amount exclusion.

If I become disqualified for the exclusions, I will immediately notify my employer and advise what part, if any, of the period I am qualified for.

I understand that any exemption from income tax withholding permitted by reason of furnishing this statement is not a determination by the Internal Revenue that any amount paid to me for any services performed during the tax year is excludable from gross income under the provisions of Code section 911(a).

Your Signature	Date
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INSTRUCTIONS

Information for Employee

File Form 673 with your U.S. employer to exclude from U.S. income tax withholding on wages earned abroad to the extent of the foreign income exclusion and foreign housing exclusion. Your employer can then withhold the correct amount of federal income tax from your pay.

Even though you may qualify for the foreign earned income exclusion, you must file your Form 1040 income tax return with **Form 2555**, Foreign Earned Income, to claim your exclusion.

Information for Employer

Once you have received Form 673 completed by the employee, you may discontinue withholding on U.S. income tax on those wages that qualify for the exclusion. If for any reason you believe the employee will not qualify for the exclusion, you should disregard Form 673, and withhold income taxes on any wages earned in the U.S., such as wages received for attending a meeting or conference.

Note: If you have questions about the foreign earned income exclusion, get **Publication 54**, *Tax Guide for U.S. Citizens and Resident Aliens Abroad*, from the IRS.

Paperwork Reduction Act Notice

We ask for the information to carry out the Internal Revenue laws of the United States. If you want to exclude your income from withholding, you are required to give this information to your employer.

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 Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 30 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send the form to this office. Instead, return it to your employer.
