

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.

2001

Please type or print.	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)		[Hatched Area]
	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 2001, 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

If you expect to file a gift or generation-skipping transfer (GST) tax return, complete line 6 (and 7a or 7b if applicable). Do not include income tax on these lines. (See instructions.)

6 If you or your spouse plan to file a gift or GST tax return (Form 709 or 709-A) for 2001, generally due by April 15, 2002, see the instructions and check here	} Yourself . . . ▶ <input type="checkbox"/>	
	} Spouse . . . ▶ <input type="checkbox"/>	
7a Enter the amount of gift or GST tax that you are paying with this form	7a	
7b Enter the amount of gift or GST tax that your spouse is paying with this form	7b	

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	<input type="checkbox"/> We have approved your application.
	<input type="checkbox"/> 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.
	<input type="checkbox"/> 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.
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.
	<input type="checkbox"/> Other _____
	_____ Director
	_____ Date

Return Label (Please type or print)	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.	