



LB&I International Practice Service Process Unit – Audit

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Unit Name	Calculating Foreign Earned Income Exclusion - Self-Employed Individual
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Process Overview


Calculating Foreign Earned Income Exclusion - Self-Employed Individual


Process Description

This unit focuses on computing the Foreign Earned Income Exclusion (FEIE) for a self-employed individual.

A U.S. citizen or resident alien is taxed on his or her worldwide income. However, a U.S. citizen or resident alien who works and lives abroad may qualify to exclude some or all of his or her foreign earned income under IRC § 911. For 2014, the maximum FEIE is \$99,200 (indexed annually for inflation), subject to a statutory limitation. The FEIE is available only for wages or self-employment income earned for personal services performed in a foreign country or countries, and is claimed on IRS Form 2555/2555-EZ.

A self-employed individual may also be able to deduct housing expenses in excess of a base amount, subject to a statutory limitation. The base amount is equal to 16% of the maximum foreign earned income exclusion multiplied by the number of qualifying days within the tax year. IRC § 911 limits the housing expenses eligible for the housing deduction to 30% of the maximum foreign earned income exclusion. The result of the limitation is then multiplied by the number of days in the qualifying period that fall within the tax year.

 **CAUTION:** A taxpayer may not get a double tax benefit by taking a credit that may be available under a treaty attributable to amounts excluded from gross income under IRC § 911(a). See Treas. Reg. § 1.911-6(a) and Rev. Rul. 79-199.

 **CAUTION:** Not all overseas locations are “foreign countries.” For example, Antarctica, U.S. possessions and territories, and certain other locations (such as international airspace or waters) are not foreign countries. See Treas. Reg. § 1.911-2(g) and (h).

Example Circumstances Under Which Process Applies

An examiner is assigned a case involving a self-employed individual who is a U.S. citizen or resident alien claiming the FEIE under IRC § 911. The examiner must determine if the income was eligible for exclusion and if the excluded amount was properly calculated.

Determination of Process Applicability

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

In order to exclude foreign earned income, an individual must meet certain criteria.

Criteria	Resources	6103 Protected Resources
<ul style="list-style-type: none"> The individual must have a tax home in a foreign country. 	<ul style="list-style-type: none"> <i>Tax Home for Purposes of IRC Section 911</i>, DCN:JTO/CU/P_9.6_05(2013) 	
<ul style="list-style-type: none"> The individual must have foreign earned income, <i>i.e.</i>, compensation for personal services performed in a foreign country or countries. 	<ul style="list-style-type: none"> Treas. Reg. 1.911-3(a) Treas. Reg. 1.911-3(b) Treas. Reg. 1.911-3(c) 	
<ul style="list-style-type: none"> The individual must meet either the bona fide residence or physical presence test. 	<ul style="list-style-type: none"> <i>Bona Fide Residence Test for Purposes of Qualifying for IRC 911 Tax Benefits</i>, DCN:JTO/9431.06_14(2015) 	
<ul style="list-style-type: none"> The individual must make a valid election to exclude his foreign earned income. 	<ul style="list-style-type: none"> <i>IRC 911 Election and Revocation</i>, DCN:JTO/CU/C_09.6.5_08(2014) 	

Summary of Process Steps

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 1	Determine if the individual is a qualified individual.
Step 2	Determine the amount of foreign earned income.
Step 3	Calculate the maximum amount of foreign earned income eligible for exclusion.
Step 4	Determine the amount of disallowed expenses and/or deductions related to the excluded amount.
Step 5	Calculate the foreign earned income exclusion amount.

Step 1

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 1: Determine that the individual qualifies for the FEIE.

A qualifying individual is one who has a tax home in a foreign country and who is

- 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 and who is a bona fide resident of a foreign country or countries for an uninterrupted period that includes an entire tax year, or
- 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 consecutive months.

The individual must also make a valid election in order to exclude his foreign earned income under IRC § 911.

Considerations	Resources	6103 Protected Resources
<ul style="list-style-type: none"> ▪ The individual must have a tax home in a foreign country. The IPS Unit, <i>Tax Home for Purposes of IRC Section 911</i>, DCN:JTO/CU/P_9.6_05(2013), addresses this concept in detail. ▪ Deducting expenses such as lodging and meals in a foreign country is inconsistent with having a tax home in that foreign country. 	<ul style="list-style-type: none"> ▪ IRC 911(d)(1) ▪ IRC 911(d)(3) ▪ Treas. Reg. 1.911-2(b) ▪ <i>Tax Home for Purposes of IRC Section 911</i>, DCN:JTO/CU/P_9.6_05(2013) 	

Step 1 (cont'd)


Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 1: Determine that the individual qualifies for the FEIE.

A qualifying individual is one who has a tax home in a foreign country and who is

- 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 and who is a bona fide resident of a foreign country or countries for an uninterrupted period that includes an entire tax year, or
- 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 consecutive months.

The individual must also make a valid election in order to exclude his foreign earned income under IRC § 911.

Considerations	Resources	6103 Protected Resources
<ul style="list-style-type: none"> ▪ The individual must make a valid election in order to exclude his foreign earned income. The IPS Unit, <i>IRC 911 Election and Revocation</i>, DCN:JTO/CU/C_09.6.5_08(2014), addresses this topic in greater detail. <p> CAUTION: An individual who has elected to exclude his foreign earned income, may not take deductions, exclusions, or credits with respect to the excluded amounts.</p>	<ul style="list-style-type: none"> ▪ IRC 911(e) ▪ Treas. Reg. 1.911-7(a) ▪ <i>IRC 911 Election and Revocation</i>, DCN:JTO/CU/C_09.6.5_08(2014) 	

Step 1 (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 1: Determine that the individual qualifies for the FEIE.

A qualifying individual is one who has a tax home in a foreign country and who is

- 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 and who is a bona fide resident of a foreign country or countries for an uninterrupted period that includes an entire tax year, or
- 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 consecutive months.

The individual must also make a valid election in order to exclude his foreign earned income under IRC § 911.

Considerations	Resources	6103 Protected Resources
<ul style="list-style-type: none"> ▪ The individual must meet either the bona fide residence or the physical presence test. The IPS Unit, <i>Bona Fide Residence Test for Purposes of Qualifying for IRC 911 Tax Benefits</i>, DCN:JTO/9431.06_14(2015), addresses that concept in greater detail. <p>NOTE: The minimum time requirements applicable to the bona fide residence or the physical presence test may be waived if the individual must leave a foreign country because of war, civil unrest, or similar adverse conditions in that country. The IRS publishes annually a list of the countries that qualify for the waiver in the Internal Revenue Bulletin.</p>	<ul style="list-style-type: none"> ▪ IRC 911(d)(1)(A) and (B) ▪ Treas. Reg. 1.911-2(c) and (d) ▪ <i>Bona Fide Residence Test for Purposes of Qualifying for IRC 911 Tax Benefits</i>, DCN:JTO/9431.06_14(2015) ▪ Treas. Reg. 1.911-2(f) 	

Step 2

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 2: Determine the amount of foreign earned income.

Foreign earned income for purposes of IRC § 911 includes wages, salaries, professional fees and other compensation (including noncash income and allowances or reimbursements) received for personal services performed in a foreign country or countries.

Considerations	Resources	6103 Protected Resources
An individual can only exclude income earned for personal services performed in a foreign country or countries, e.g. income earned over international waters is not foreign earned income.	<ul style="list-style-type: none">▪ IRC 861(a)(3)▪ IRC 862(a)(3)▪ Treas. Reg. 1.861-4	

Step 2 (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 2: Determine the amount of foreign earned income.

Foreign earned income for purposes of IRC § 911 includes wages, salaries, professional fees and other compensation (including noncash income and allowances or reimbursements) received for personal services performed in a foreign country or countries.


Considerations	Resources	6103 Protected Resources
<p>Foreign earned income does not include amounts other than a reasonable amount as compensation for personal services performed in a foreign country or countries.</p> <ul style="list-style-type: none"> ▪ If a business consists solely of personal services, all foreign source gross income is considered foreign earned income. ▪ If personal services are one part of producing the income and capital investment is minimal, only the part of gross income that represents the value of personal services performed in a foreign country (or countries) will be treated as foreign earned income. ▪ If capital investment is an important part of producing income, a reasonable allowance as compensation for personal services actually performed by the individual in a foreign country (or countries) is considered foreign earned income. 	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-3(b)(3) ▪ Treas. Reg. 1.911-3(b)(2) 	

Step 2 (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 2: Determine the amount of foreign earned income.

Foreign earned income for purposes of IRC § 911 includes wages, salaries, professional fees and other compensation (including noncash income and allowances or reimbursements) received for personal services performed in a foreign country or countries.

Considerations	Resources	6103 Protected Resources
 CAUTION: No more than 30% of the individual's share of net profit from the business, reduced by the Line 27 deduction on the Form 1040 for one-half of self-employment tax, is considered earned income. Of that, only the portion that represents compensation for personal services performed in a foreign country or countries is considered foreign earned income.		

Step 3

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 3: Calculate the maximum amount of foreign earned income eligible for exclusion.

The FEIE limitation is \$99,200 for tax year 2014 and that amount is adjusted annually for inflation.


Considerations	Resources	6103 Protected Resources
<p>The <i>maximum</i> amount of foreign earned income an individual may exclude for any tax year is the lesser of:</p> <p>1. The Foreign Earned Income for the Tax Year minus the Foreign Housing Exclusion</p> <p>or</p> <p>2. $\frac{\text{Number of Qualifying Days in the Tax Year}}{365} \times \text{Annual Limit for the Tax Year}$</p> <p>NOTE: A “qualifying day” is a day that falls within a period during which the individual has a tax home in a foreign country and is either a bona fide resident of a foreign country or meets the physical presence test.</p>	<ul style="list-style-type: none"> ▪ IRC 911(b)(2) ▪ Treas. Reg. 1.911-3(d)(2) ▪ Rev. Proc. 2012-41 	

Step 3 (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 3: Calculate the maximum amount of foreign earned income eligible for exclusion.

The FEIE limitation is \$99,200 for tax year 2014 and that amount is adjusted annually for inflation.

Considerations	Resources	6103 Protected Resources
 <p>If <u>both</u> spouses work abroad and each meet all of the requirements of IRC § 911, they may be able to exclude as much as \$198,400 (\$99,200 X 2) for tax year 2014.</p>		

Step 4

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 4: Determine the amount of disallowed expenses and/or deductions related to the excluded amount.

Determine the amount of expenses and/or deductions allocable to the excluded amount, as these must be disallowed.

Considerations	Resources	6103 Protected Resources
No deduction, exclusion, or credit is allowed if it is properly allocable to or chargeable against amounts excluded from gross income under IRC § 911(a).	<ul style="list-style-type: none">▪ Treas. Reg. 1.911-6(a)	

Step 4 (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 4: Determine the amount of disallowed expenses and/or deductions related to the excluded amount.

Determine the amount of expenses and/or deductions allocable to the excluded amount, as these must be disallowed.

Considerations	Resources	6103 Protected Resources
<p>EXAMPLE 1: In 2013, Ms. X, an architect and bona fide resident of a foreign country, operated her business as a sole proprietorship in which capital was not a material income producing factor. She received \$500,000 in gross receipts of which \$400,000 was foreign earned income. The remaining \$100,000 was earned in the United States. She incurred \$250,000 of deductible business expenses; \$220,000 related to the foreign earned income. She elected to exclude \$97,600 of foreign income, the maximum allowable for tax year 2013. The deductible Schedule C expenses allocable to the excluded amount are \$53,680 $[(\\$97,600/\\$400,000) \times \\$220,000]$. Ms. X also deducted \$10,397, one-half of her self-employment taxes, on Line 19 of Form 1040. Of this amount, \$2,029 $[(\\$97,600/\\$500,000) \times \\$10,397]$ is allocable to excluded foreign earned income.</p>	<ul style="list-style-type: none"> ▪ IRC 911(d)(2)(B) ▪ Treas. Reg. 1.911-3(b)(3) ▪ IRC 911(d)(6) 	

Step 4 (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 4: Determine the amount of disallowed expenses and/or deductions related to the excluded amount.

Determine the amount of expenses and/or deductions allocable to the excluded amount, as these must be disallowed.

Considerations	Resources	6103 Protected Resources
<p>EXAMPLE 2: Mr. Y, a U.S. citizen and bona fide resident of Country Z, is the sole proprietor of a manufacturing facility in that country. In 2013, Mr. Y's business earned \$320,000 in gross receipts from business conducted in Country Z. The total business expenses of \$180,000 all relate to the foreign earned income and result in a Schedule C net profit of \$140,000. Country Z has a totalization agreement with the U.S. Mr. Y has provided the Social Security Administration with a Certificate of Coverage evidencing that he is covered by and pays into Country Z's system.</p>		

Step 4 (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 4: Determine the amount of disallowed expenses and/or deductions related to the excluded amount.

Determine the amount of expenses and/or deductions allocable to the excluded amount, as these must be disallowed.

Considerations	Resources	6103 Protected Resources
<p>EXAMPLE 2 (cont'd): Therefore, he does not have to pay self-employment taxes to the US. Because capital was a material income-producing factor in the business, Mr. Y may exclude no more than 30% of the net profits from his business reduced by the deduction for self-employment taxes paid. Since he did not pay self-employment taxes to the U.S., there is no reduction in the net profits for self-employment taxes paid. Therefore, he may exclude \$42,000 of gross receipts (30% of \$140,000) under IRC § 911(a). The expenses allocable to the excluded income are \$23,625 $((\\$42,000/\\$320,000) \times \\$180,000)$.</p>		

Step 5

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 5: Calculate the foreign earned income exclusion amount.

The foreign earned income exclusion amount is the lesser of the maximum amount of foreign earned income eligible for exclusion or the total of excludible gross receipts less any deductions allocable to the excluded income.

Considerations			Resources	6103 Protected Resources
Amounts are USD	Example 1 - Ms. X, architect	Example 2 - Mr. Y, manufacturer	<ul style="list-style-type: none"> ▪ IRC 911(d)(2) (B) ▪ Treas. Reg. 1.911-3(b)(3) ▪ IRC 911(d)(6) ▪ Treas. Reg. 1.911-6(a) 	
Gross Receipts	\$500,000 → \$100,000 earned in US \$400,000 foreign earned gross receipts	\$320,000 → all foreign earned		
- Business Expenses	\$250,000 → \$220,000 of this was definitely related to the foreign earned gross receipts	\$180,000 → all definitely related to the foreign earned gross receipts		
= Schedule C Net Profit	\$250,000	\$140,000		

Step 5 (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Step 5: Calculate the foreign earned income exclusion amount.

The foreign earned income exclusion amount is the lesser of the maximum amount of foreign earned income eligible for exclusion or the total of excludible gross receipts less any deductions allocable to the excluded income.

Considerations			Resources	6103 Protected Resources
Schedule C Net Profit	\$250,000	\$140,000		
Gross Receipts Excluded	\$97,600	\$42,000 or 30% of net income		
Less Disallowed Expenses	\$53,680 or (\$97,600/\$400,000) x \$220,000 \$2,029 (½ of deduction for SE tax)	\$23,625 or (\$42,000/\$320,000) x \$180,000		

Step 5 (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual



Step 5: Calculate the foreign earned income exclusion amount.

The foreign earned income exclusion amount is the lesser of the maximum amount of foreign earned income eligible for exclusion or the total of excludible gross receipts less any deductions allocable to the excluded income.



Considerations			Resources	6103 Protected Resources
= Foreign Earned Income Exclusion Amount	\$41,891 → reportable on Line 45 of Form 2555	\$18,375 → reportable on Line 45 of Form 2555		
<p>NOTE: It is assumed that capital is a material income-producing factor for Mr. Y's business, that he is exempt from U.S. self-employment tax under the terms of a totalization agreement between the U.S. and the country in which he lives and works, and that he has provided a Certificate of Coverage as support for his position.</p>				

Other Considerations / Impact to Audit

Calculating Foreign Earned Income Exclusion - Self-Employed Individual

Considerations	Resources
<p><u>Income from Both Wages and Self-Employment</u></p>  <p>No deduction, exclusion, or credit is allowed if it is properly allocable to or chargeable against amounts excluded from gross income under IRC § 911(a). If an individual has foreign earned income from both wages and self-employment, the amount excluded under IRC § 911(a)(1) is deemed to include a pro rata amount of the wage income and self-employment income and a pro rata portion of deductible expenses attributable to the self-employment income must be disallowed.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-6(a)
<p><u>Reduction of Foreign Taxes in Calculating the Foreign Tax Credit</u></p>  <p>Foreign taxes available for the foreign tax credit must be reduced by amounts excluded under IRC § 911. The formula is Foreign Taxes Paid X (the Excluded Foreign Earned Income + Foreign Housing Deduction Amount - the disallowed expenses that would otherwise be deductible and are definitely related to and allocable to the excluded amounts) / (the total foreign earned income – the deductible expenses definitely related to the foreign earned income).</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-6(c) ▪ Pub. 514, <i>Foreign Tax Credit for Individuals</i> ▪ Form 1116, Line 12
<p><u>Income Earned in Year 1 and Received in Year 2</u></p> <p>Foreign earned income is generally considered earned in the year in which the services were performed rather than the year in which payment was received. Therefore, income received in Year 2 for services performed in a foreign country in Year 1 can only be offset by any unused foreign earned income exclusion amount for Year 1. For example, if an individual who qualified as a bona fide resident of a foreign country excluded \$95,000 of foreign earned income for 2013 and then received \$5,000 in 2014 for services performed in 2013, only \$2,600 of the \$5,000 is excludible under IRC § 911 for tax year 2014, because the maximum FEIE amount for tax year 2013 is \$97,600 less the \$95,000 already excluded for that year.</p>	<ul style="list-style-type: none"> ▪ IRC 911(b)(2)(B) ▪ Treas. Reg. 1.911-3(e)(2) ▪ Treas. Reg. 1.911-3(e)(4)

Other Considerations / Impact to Audit (cont'd)

Calculating Foreign Earned Income Exclusion - Self-Employed Individual	
Considerations	Resources
<p><u>Tax Computation</u></p> <p>Special rules govern the determination of the tax liability of individuals who exclude any amount from gross income under IRC § 911(a). These rules impose a “stacking” principle under which individuals excluding foreign earned income and/or deducting foreign housing cost amounts are subject to the same marginal tax rates as individuals with the same level of income who are not eligible to (or did not) do so. Thus, the exclusions are no longer treated as coming “off the top” of an individual's income, as under pre-2006 law.</p>	<ul style="list-style-type: none"> ▪ IRC 911(f)
<p><u>Earned Income Credit</u></p> <p> CAUTION: If an individual excludes his foreign earned income under IRC § 911(a), he may not claim the earned income credit.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-6(a) ▪ IRC 32(c)(1)(C)
<p><u>Child Tax Credit / Additional Child Tax Credit</u></p> <p> CAUTION: If an individual excludes foreign earned income under IRC § 911, the excluded amount must be added back to adjusted gross income when computing modified adjusted gross income for purposes of the child tax credit and/or additional child tax credit.</p>	<ul style="list-style-type: none"> ▪ IRC 24(b)(1)

Training and Additional Resources

Chapter 9.6.5 Foreign Earned Income Exclusion (IRC 911)

Type of Resource	Description(s) and/or Instructions for Accessing	References
White Papers/Guidance	<p>Memorandums issued by Associate Chief Counsel (International)</p> <p>Internal Revenue Manual</p> <p>Pub. 54, <i>Tax Guide for U.S. Citizens and Resident Aliens Abroad</i></p>	<ul style="list-style-type: none"> ▪ IRS AM 2009-003 ▪ TAM 200202072 ▪ TAM 200226010 ▪ IRM 3.38.147.5 ▪ IRM 21.8.1.2
Podcasts/Videos	2011 IIC CPE Session: 911 and FTC	<ul style="list-style-type: none"> ▪ CPE PowerPoint Lesson
Databases/Research Tools	BNA Tax Management Portfolios: Foreign Income Series: Taxation of US Person's Foreign Income 918-2 nd Sec. 911	<ul style="list-style-type: none"> ▪ BNA 918-2nd – TMFEDPORT No 918 s I

Glossary of Terms and Acronyms

Acronym	Definition
AM	Advice Memorandum
CPE	Continuing Professional Education
DCN	Document Control Number
FEIE	Foreign Earned Income Exclusion
FTC	Foreign Tax Credit
IIC	International Individual Compliance
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
SE	Self-Employment
TAM	Technical Advice Memorandum
UIL	Uniform Issue List
USD	United States Dollars

Index of Related Issues

Issue	Associated UIL(s)	References
Calculating the Foreign Earned Income Exclusion – Employee	<ul style="list-style-type: none"> ▪ 9431.06 	<ul style="list-style-type: none"> ▪ <i>Calculating Foreign Earned Income Exclusion – Employee, JTO/9431.06_12(2015)</i>
Bona Fide Resident for Purposes of IRC § 911	<ul style="list-style-type: none"> ▪ 9431.06-05 ▪ 9431.06-06 	<ul style="list-style-type: none"> ▪ <i>Bona Fide Residence Test for Purposes of Qualifying for IRC 911 Tax Benefits, DCN:JTO/9431.06_14(2015)</i>
Tax Home for Purposes of IRC § 911	<ul style="list-style-type: none"> ▪ 9431.06-05 ▪ 9431.06-06 	<ul style="list-style-type: none"> ▪ <i>Tax Home for Purposes of IRC Section 911, JTO/CU/P_09.6_05(2013)</i>
IRC § 911 Exclusion and Revocation	<ul style="list-style-type: none"> ▪ 9431.06-05 ▪ 9431.06-06 	<ul style="list-style-type: none"> ▪ <i>IRC 911 Election and Revocation, JTO/CU/C_09.6_08(2014)</i>