Social Security Administration

§ 404.1092 Figuring net earnings for U.S. citizens or residents living outside the United States.

(a) Taxable years beginning after December 31, 1983. If you are a citizen or resident of the United States and are engaged in a trade or business outside the United States, your net earnings from self-employment are figured without regard to the exclusion from gross income provided by section 911(a)(1) of the Code.

(b) Taxable years beginning after December 31, 1981, and before January 1, 1984. If you are a citizen of the United States and were engaged in a trade or business outside the United States, your net earnings from self-employment are figured without regard to the exclusion from gross income provided by section 911(a)(1) of the Code unless you are a resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year.

[50 FR 36574, Sept. 9, 1985]