

Federal Tax Information for U.S. Taxpayers Living Abroad

All U.S. citizens or resident aliens must report and pay tax on their worldwide income, even if they live abroad.

International Tax Tips

Filing Requirements: - If you are a U.S. citizen or resident alien, the rules for filing income, estate, and gift tax returns including paying estimated tax are generally the same whether you reside in the United States or abroad.

Filing Deadlines: - U.S. income tax returns are due on April 15th. If you reside overseas, however, you are given an automatic two month extension to file. Any tax due though, must be paid by April 15th to avoid paying interest and, possibly, penalties. This also applies if you are in military service on duty outside the United States and Puerto Rico, *except if you are serving in a combat zone*.

Note: Payments are not considered *received* until the date of actual receipt by the IRS, not the postmark date.

Social Security Number: - You must list the Social Security Number (SSN) of any person for whom you claim an exemption on your individual income tax return. If your dependent or spouse is not eligible to have a SSN, you must list an individual Taxpayer Identification number (ITIN) instead. You can apply for an SSN for a dependent at a Social Security office or a U.S. consulate. To apply, you must provide original or certified copies of documents to verify the dependent's age, identity, and citizenship.

Individual Taxpayer Identification Number:- To apply for an ITIN, file Form W-7 and supporting documentation with the IRS.

Exchange Rates: - You must report all income in U.S. Dollar equivalents. Taxpayers generally use the yearly average exchange rate; however the daily rate may be used for specific transactions. Exchange rates can be found on the "Foreign Currency and Currency Exchange Rates" page at www.irs.gov; keyword search term, "exchange rates".

Help with Tax Questions: -

- o Go to www.irs.gov
- o Click on "individuals"
- o Click on "International Taxpayers"
- o Click on "Help with Tax Questions – International taxpayers"

You can e-mail your questions to us from the bottom of the "Help with Tax Questions-International Taxpayers" web page

.....
Note:

- o Please be sure to include your e-mail address

- E-mail service is for general tax questions only, specific account questions should be handled by phone or mail.
- For security reasons, **Do Not** include any sensitive personal information (such as a social security number) in e-mail

.....
If you:

- Can't find your answer on www.irs.gov
- Need help with an account issue like making a payment, or asking questions that refer to your name and Social Security Number
- Received a letter, notice, or tax bill and the number on the correspondence is a toll-free phone number (phone number beginning with 1-800, or 1-877)

Contact International Taxpayer Assistance at:

Phone: (215) 516-2000
6:00 am to 11:00 pm (EST) M-F
Fax: (215) 516-2555

Note: The (215) 516-2000 International Taxpayer Service number is not toll-free

.....
General Individual and Business Tax Information

- Go to www.irs.gov
 - Click on "Frequently Asked Questions"
- or
- Click on "Individuals"
 - Click on "Main Index of Tax Topic Categories" or "Tax Trails-Main Menu"

File Your Tax Return Electronically

Many taxpayers abroad can use e-file. It's quick, easy and secure.

- Go to www.irs.gov
- Click to "e-file"
- Follow the prompts

.....
Where to Send Paper Tax Returns

To find out where to send your payments and returns:

- Go to www.irs.gov
- Click on "Individuals"
- Click on "Where to File"
- Click on "International"

.....
Refund Information

Want to find out where your tax refund is?

- Go to www.irs.gov
- Click on "Where's My Refund?"
- Follow the prompts

.....

Do You Have A Foreign Financial Account?

You may be required to report activity from foreign bank accounts, brokerage accounts, mutual funds, trusts, or other foreign financial accounts for tax purposes. You may also be required to report foreign accounts on Form TD F 90-22.1 with U.S. Treasury Department.

For Information:

- Go to www.irs.gov
- Click on “Individuals”
- Click on “International Taxpayers”
- Click on “Income From Abroad is Taxable”

.....

Having Difficulty Getting An IRS Problem Resolved?

Contact the International Taxpayer Advocate At:

Phone: (787) 622-8940 English
(787) 622-8930 Spanish
Fax (787) 622-8933
Mail: Internal Revenue Service
San Patricio Office Center, Room 200
7 Tabomico Street
Guaynabo, Puerto Rico 00966

.....

Need Tax Forms and Publications?

Visit www.irs.gov/formspubs to download forms and publications, or call (215) 516-2000, or write to the address below:

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Common Publications for International Taxpayers

- Go to www.irs.gov
- Click on “More Forms and Publications”

Follow the links to specific materials, or find them by typing the publication number into the search box at the top of the web page.

- **Publication 17, Your Federal Income Tax For Individuals**, covers the general rules for filing a federal income tax return. It supplements the information contained in your tax for instruction booklet. It explains that tax law to make sure you pay only the tax you owe and no more.
- **Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad**, discuss special tax rules for U.S. Citizens and resident aliens who work abroad or who have income earned in foreign countries.