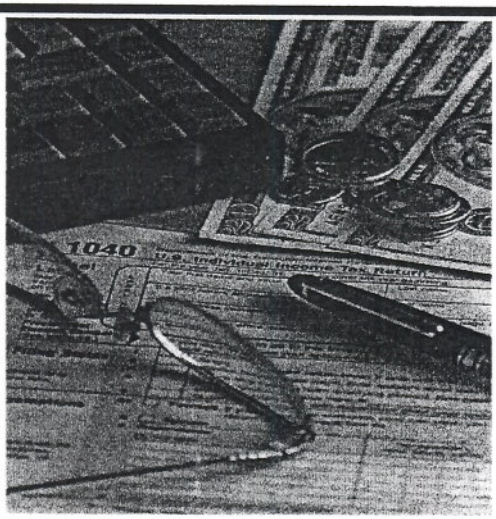

Tax Assistance Information for Tax Year 2012

(Issued January 2013)

Internal Revenue Service
American Embassy
Paris, France

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INTERNAL REVENUE SERVICE
U.S. EMBASSY – PARIS
MISSION

One of the missions of the Internal Revenue Service (IRS) at the U.S. Embassy in Paris is to provide taxpayer assistance to American citizens living abroad and foreign citizens with U.S. tax obligations. Taxpayer assistance is provided on a walk-in basis with no appointment necessary every weekday morning and by telephone every weekday morning and afternoon (see hours below). The IRS also has a team of tax specialists who answer telephone and email inquiries. The IRS does not provide state tax assistance. You can access state tax forms at www.irs.gov/Forms-&-Pubs or http://france.usembassy.gov/irs.html

CONTACT INFORMATION

Phone: +33 (0)1 43 12 25 55
Fax: +33 (0)1 43 12 23 03

Email: irs.paris@irs.gov
Internet: www.irs.gov
http://france.usembassy.gov/irs.html

Mailing Address:
U.S. Embassy
Internal Revenue Service
2, Avenue Gabriel
75382 Paris Cedex 08
France

Office Location:
American Embassy
2, Avenue Gabriel
75008 Paris
France

PUBLIC OFFICE HOURS

Walk-In Assistance: Monday - Friday @ 9:00 a.m. – 12:00 p.m.

Telephone Assistance: Monday - Friday @ 9:00 a.m. - 12:00 p.m. and 1:30 p.m. - 3:30 p.m.

Closed on French and American holidays

FILING REQUIREMENTS

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

Your income, filing status, and age determine whether you must file an income tax return. Generally, you must file a return for 2012 if your gross income from worldwide sources is at least:

FILING STATUS *	AMOUNT
Single under 65	$ 9,750
65 or older	$ 11,200
Head of Household	$ 12,500
65 or older	$ 13,950
Qualifying Widow(er)	$ 15,700
65 or older	$ 16,850
Married filing jointly	$ 19,500
1 spouse 65 or older	$ 20,650
Both spouses 65 or older	$ 21,800
Married filing separately (any age)	$ 3,800

* If you are the dependent of another taxpayer or are self-employed, see the instructions for Form 1040 for more information on whether you must file a return.

U.S. citizens and residents (as determined under the provisions of the Internal Revenue Code) living outside the United States are subject to the same filing requirements that apply to U.S. citizens living in the United States. However, if a U.S. resident (other than a U.S. citizen) determines that he or she is a resident of another country under the provisions of an income tax treaty, then such individual may be subject to the filing requirements of a nonresident alien.

FREE FILE & E-FILE

You can prepare and e-file your federal tax return for free. Participating software companies make their products available through the IRS. Please refer to the following website for more information: http://www.irs.gov/Filing/Filing-Options

FILING ADDRESS & DEADLINES

U.S. income tax returns for 2012 are due on **April 15, 2013**. If you reside overseas, or are in the military on duty outside the U.S., you are allowed an automatic 2-month extension to file your return until June 17, 2013. However, any tax due must be paid by the original return due date (April 15) to avoid interest charges.

If you are unable to file your return by the due date, you can request an additional extension to October 15 by filing Form 4868 before the return due date (to determine if further extensions are available, go to www.irs.gov). However, any payments made after June 17 would be subject to both interest charges and failure to pay penalties.

Please mail your return to the following address:

No Payment:
Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215
USA

With Payment:
Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
USA

TIMELY RECEIPT OF FOREIGN-FILED FORMS & PAYMENTS

Federal tax returns and other documents mailed to the IRS are treated as filed on the date of the domestic or foreign postmark. However, ***payments with foreign postmarks are not considered received until the date of actual receipt rather than the postmark date. This includes payments submitted with tax returns.*** Accordingly, you should take this into consideration when mailing a payment from outside the U.S. in order to avoid late payment penalties and interest charges.

OBTAINING TAX FORMS AND PUBLICATIONS

You may download or order tax forms and publications by the following means:

Phone: +1 (800) 829-3676

Online: http://www.irs.gov/Forms-&-Pubs

EXCHANGE RATES

You must report all income in U.S. Dollar equivalents. The following are some average exchange rates for 2012, 2011, and 2010:

Country	Currency	2012	2011	2010
Euro Zone	Euro	.810	.748	.785
Switzerland	Franc	.976	.923	1.085
U.K.	Pound	.657	.649	.673

Taxpayers generally use the yearly average exchange rate to report foreign-earned income that was regularly received throughout the year. If you had a few foreign transactions on particular days, however, you may prefer to use the exchange rates for such days.

For additional information on exchange rates, please go to: http://www.irs.gov/Individuals/International-Taxpayers/Yearly-Average-Currency-Exchange-Rates

PAYMENTS

Note: The IRS does not accept cash payments.

1. Check: All checks must be in **U.S. dollars** made **payable to** the **United States Treasury**. You should print on the front of your check your Social Security Number or ITIN, the tax return form number, and the tax year.

2. Credit Card: You also may pay by credit card using any major credit card, including American Express®, Visa®, MasterCard®, and Discover®. For more information on paying your taxes by credit card, contact the following service providers:

Official Payments Corporation
+1 (800) 272-9829
www.officialpayments.com

LINK2GOV Corporation
+1 (888) 658-5465
www.PAY1040.com

Although the IRS does not charge a fee for credit card payments, most service providers do charge a convenience fee of 2%-3%.

3. Electronic Federal Tax Payment System (EFTPS): You may pay your federal taxes using the EFTPS system at www.eftps.gov. For details on how to enroll, visit www.eftps.gov or call EFTPS Customer Service at +1 (800) 316-6541.

4. Electronic Funds Withdrawal: You may authorize an electronic funds withdrawal from your U.S. checking or savings account using tax preparation software or professional tax preparers. If you select the electronic payment option, you will enter your financial institution's routing number, your account number, and the account type (checking or savings). Check with your financial institution for the correct routing and account numbers.

ESTIMATED TAX PAYMENTS

Estimated tax payments should be accompanied by Form 1040-ES and mailed to the following address:

Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300
USA

U.S. RESIDENCY CERTIFICATION FOR OBTAINING TREATY BENEFITS

If you are considered to be a resident of the United States under an income tax treaty between the United States and another country, you may be eligible for treaty benefits from the other country. Many of our treaty partners require people claiming treaty benefits as residents of the United States to provide a U.S. Residency Certification obtained from the United States. You may apply for a U.S. Residency Certification by completing Form 8802 and sending it, along with the user fee (check or money order), to:

Internal Revenue Service
P.O. Box 71052
Philadelphia, PA 19176-6052
USA

For further information, including user fees made via e-payment, see: www.irs.gov/pub/irs-pdf/i8802.pdf

INTERNATIONAL TAX ASSISTANCE

The IRS office in Philadelphia is the principal office responsible for providing international tax assistance, such as answering questions related to tax law, foreign tax issues, and notices and bills. This office is open Monday through Friday from 6:00 a.m. to 11:00 p.m. (American) Eastern Standard Time and may be contacted by:

Phone:	+1 (267) 941-1000
Fax:	+1 (267) 941-1055
Email:	http://www.irs.gov/uac/Help-With-Tax-Questions---International-Taxpayers
Mail:	Internal Revenue Service International Accounts Philadelphia, PA 19255-0725 USA

You also may receive international tax assistance from one of the overseas IRS offices. These offices carry a **limited** supply of tax forms and publications and can help with some account problems and ITIN's and answer questions about notices and bills.

London, England	+44 20 78 94 04 77
Frankfurt, Germany	+49 69 75 35 38 34
Beijing, China	+86 10 8531 3983

INTERNATIONAL SOCIAL SECURITY AGREEMENTS

The main purpose of International Social Security agreements, often called "Totalization Agreements," is to eliminate dual Social Security taxation—the situation that occurs when a worker from one country works in another country and is required to pay Social Security taxes to both countries on the same earnings. You may access the various agreements that the United States has with other countries at:

www.ssa.gov/international/agreements_overview.html.

INDIVIDUAL TAXPAYER IDENTIFICATION NUMBERS (ITINs)

The IRS issues Individual Taxpayer Identification Numbers (ITINs) to foreign nationals and resident aliens who are required to have a U.S. taxpayer identification number for federal tax purposes but do not have and do not qualify for a Social Security Number. A person may request an ITIN by filing a Form W-7 with a certified copy of their passport and other required supplementary documentation (please see instructions for Form W-7 and IRS Publication 1915).

UNRESOLVED TAX MATTERS

If you have tried to resolve a tax problem but it has not been resolved in a timely manner or if an IRS action is causing you a significant hardship, you may contact the International Taxpayer Advocate by:

Phone: +1 (877) 777-4778

Fax: +1 (787) 622-8933

Mail: Internal Revenue Service
Attn: Taxpayer Advocate Office
San Paticio Office Building
7 Tabonuco Street
Room 200
Guaynabo, Puerto Rico 00966

For further information about the Taxpayer Advocate refer to Publication 1546 or go to www.irs.gov/advocate.

U.S. ACCOUNTANTS IN FOREIGN COUNTRIES

For help in preparing business and estate tax returns, as well as complex individual returns, you may request a list of U.S. tax preparers from the Office of American Services at your local American Embassy or Consulate.

FOREIGN BANK AND FINANCIAL ACCOUNTS (FBAR)

American citizens and residents with a financial interest in, or signatory or other authority over any foreign financial accounts, including bank, securities, and other types of accounts, whose value exceeded $10,000 at any point during the year must (1) check the "yes" box on line 7a of Schedule B of Form 1040 for such year and also (2) file Form TD F 90-22.1 with the Department of the Treasury before June 30th of the following year (no extensions are allowed for this form).
For more information, please follow this link:
http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Report-of-Foreign-Bank-and-Financial-Accounts-(FBAR)

Reporting of Foreign Bank Accounts (FBAR) can now be done Electronically at:
http://bsaefiling.fincen.treas.gov/Enroll_Individual.html

The IRS has launched the Report of Foreign Bank and Financial Accounts (FBAR Form TDF 90-22.1) **Helpline** to connect practitioners and filers, both domestic and abroad, with a team of specially trained technicians, examiners, and specialists to answer technical questions:
http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Telephone-Numbers-for-FBAR-and-Title-31-Help
Or call: 001 (313) 234-6146

FOREIGN ACCOUNT TAX COMPLIANCE ACT (FACTA)

Some taxpayers will be required to file the Form 8938, Statement of Specified Foreign Financial Assets, with their 2012 income tax returns, when the total value of their specified foreign financial assets exceeds certain amounts. Specified foreign financial assets include foreign financial accounts and foreign financial investment assets not held in a domestic or foreign account. The Form 8938 filing requirement does not replace or otherwise affect a taxpayer's obligation to file an FBAR (see previous topic). For more information, please refer to the FATCA website at:
http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-(FATCA)

COMPETENT AUTHORITY ASSISTANCE

If you are a U.S. citizen or resident and you think that the actions of the United States, a treaty country, or both, cause or will cause a tax situation not intended by the treaty between the two countries, you may request assistance from the U.S. competent authority to resolve your case (See the instructions in Revenue Procedure 2006-54). You should read any specific treaty articles, including the Mutual Agreement Procedure (MAP) article, that apply in your situation.
For more information, please follow this link:
http://www.irs.gov/Individuals/International-Taxpayers/Competent-Authority-Assistance

TAX TREATIES

You may obtain a copy of a U.S. income tax treaty by following this link:
http://www.irs.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties---A-to-Z
Or by writing to the following address:

U.S. Treasury Department
Office of Public Correspondence
1500 Pennsylvania Ave. NW – Rm 3419
Washington, DC 20220
USA

You may access the French version of the income tax treaty between France and the U.S. at: www.impots.gouv.fr

You may access the Estate Tax Treaty between France and the U.S. in English at:
http://franceintheus.org/IMG/pdf/french_us_estate_tax_treaty.pdf

More information on the income tax treaties the United States has entered into with other countries is contained in Publication 901, U.S. Tax Treaties. You may locate this document at:
http://www.irs.gov/pub/irs-pdf/p901.pdf

Below are the names and addresses of several firms that do both U.S. and Spanish tax consulting in Spain. While every effort has been made to include only the names of firms with favorable reputation, the Consulate General cannot assume responsibility for the professional ability or integrity of these persons or firms:

Angela Dupont
Apartado de Correos no. 900
17080 **Girona**
Cell: 671-721748
E-mail: angelapaigedupont@yahoo.com
Es.linkedin.com/in/angeladupont

Taxat - John Beers
Garabay, 10, 2-4
28850 **Torrejón de Ardoz (Madrid)**
Tel.: 91-676-8986 -Fax 91-656-8909
Cell: 650-650969
E-mail: gotaxat@yahoo.com

Melanie Sample
Avda. Del Perdigón 6 Urb. Fuente del Fresno
28708 **San Sebastián de los Reyes (Madrid)**
Tel/fax: 91-623-6366
Email: sample@teleina.com

In Portugal:

Roger B. Adams, E.A
Av. 25 de Abril, 1097C-L4
2750-515 **Cascais, Portugal**
Tel. /Fax: 351-21-482-0582
Cell: 351-91-894-5893
E-mail: adams.family@mail.telepac.pt

In Chicago:

Artio Partners, CPAs & Advisors
980 N. Michigan Ave.
Chicago, IL 60611
Tel: +1-312-235-2167
E-mail: info@artiopartners.com
http://www.artiopartners.com

Granda - Asesores Fiscales
Pso. De la Castellana 166, esc. 2ª9ºizda.
Edificio Feygon
28046 **Madrid**
Tel.: 91-457-0777
Fax: 91-458-1853
E-mail: asesoriafiscal@grandaasesores.es

Antonio Rodriguez
John Kearins
U.S. Tax Consultants / *MNL Consultores*
Travesía de las Cañas, 2
28043 **Madrid**
Tel. : 91-519-4392
E-mail: info@ustaxconsultants.net
http://www.ustaxconsultants.net

In New York:

James Maertin, C.P.A
110 West 40 St., Suite 208
New York, N.Y. 10018
Tel.(USA): 212-541-5523;
Fax (USA): 212-937-3731
Voicemail/Fax:Paris:+33-1-53-013452
London:+44-207-681-1305
E-mail: james@jamesdance.com
http://www.jamesdance.com

I.J. Zemelman, EA
Taxes for Expats
121 Madison Ave, NY NY 10016
Tel: +1 646 EXPAT-US (397-2887)
Email: questions@taxesforexpats.com
http://www.taxesforexpats.com