

IRS Paris

Frequently Asked Questions

ITIN FAQs

1. Can I apply for my ITIN number at the overseas IRS office in Paris, France?

Although the W-7 application is processed and the ITIN number is issued in Austin, Texas, you can submit your application at the Paris IRS office. IRS staff can provide assistance with certification of the identity documents, as required in the W-7 application instructions. The applicant should apply in person at the IRS office at the U.S. Embassy Paris with all of their original documents and paperwork complete and ready to submit.

2. Who needs to apply for an Individual Taxpayer Identification Number (ITIN)?

You need an ITIN if you are not eligible to get a social security number, but must provide a taxpayer identification number on a U.S. tax return. Examples include the following:

- A nonresident alien individual eligible to get the benefit of reduced withholding under an income tax treaty (see [Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities](#)).
- A nonresident alien individual not eligible for an SSN, who is required to file a U.S. tax return or who is filing a U.S. tax return only to claim a refund.
- A nonresident alien individual not eligible for an SSN who elects to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident alien.
- An alien spouse who is claimed as an exemption on a U.S. tax return, but who is not eligible to get an SSN.
- An alien individual who is eligible to be claimed as a dependent on a U.S. tax return, but who is not eligible to get an SSN. To determine if an alien individual is eligible to be claimed as a dependent on a U.S. tax return (see [Publication 501, Exemptions, Standard Deduction, and Filing information](#), and [Publication 519, U.S. Tax Guide for Aliens](#)).

An ITIN does not provide authorization to work in the United States or provide eligibility for Social Security benefits or the Earned Income Tax Credit.

3. When and how do I apply for an Individual Taxpayer Identification Number (ITIN)?

You need an ITIN as soon as you are ready to file your federal income tax return, since you need to attach the return to your application. To apply for an ITIN, complete [Form W-7, Application for IRS Individual Taxpayer Identification Number](#). See the related [Instructions for Form W-7](#) for documents needed and where the application is to be submitted. Refer to the website, [Individual Taxpayer Identification Number \(ITIN\)](#) for specific information.

There are exceptions to the requirement to include a U.S. tax return with the Form W-7. For example, if you are a nonresident alien individual eligible to get the benefit of reduced withholding under an income tax treaty, you can apply for an ITIN without needing to attach an income tax return. For a complete list of exceptions to the

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requirement to attach an income tax return, refer to the *Exceptions Tables* in the [Instructions for Form W-7](#).

4. I am a nonresident alien living in a foreign country and I will receive U.S. source royalty income. Do I need to obtain an ITIN?

U.S. source royalty income paid to a nonresident alien generally is subject to a 30% U.S. federal income tax. If you are claiming a reduced rate of U.S. federal income tax on U.S. source royalty income under a tax treaty, you should obtain an ITIN and provide it to the withholding agent on a [Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding](#). The Form W-8BEN is not filed with the IRS.

Also, per the *Exceptions Tables* in the [Instructions for Form W-7](#), specifically *Exception 1(d), Third Party Withholding on Passive Income*, individuals who are receiving royalty distributions during the current tax year, and are required to provide an ITIN to the withholding agent for the purposes of tax withholding and/or reporting requirements, must submit a signed letter or document from the withholding agent verifying that an ITIN is required to make distributions during the current tax year that are subject to IRS information reporting or federal tax withholding. For a sample signed letter, see *Sample Letter from Withholding Agent* in [Publication 1915, Understanding your IRS Individual Taxpayer Identification Number \(ITIN\)](#).

Filing Requirements for U.S. Persons Living Abroad FAQs

1. I'm a U.S. citizen living and working outside of the United States for many years. Do I still need to file a U.S. tax return?

Yes, if you are a U.S. citizen or resident alien living outside the United States, your worldwide income is subject to U.S. income tax reporting irrespective of where you reside. However, you may qualify for certain [foreign earned income exclusions](#) and/or [foreign income tax credits](#). Please refer to [Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad](#), for additional information. What this means for most employed people is that, while still required to file a tax return, in most cases there is no tax to pay to the U.S., due to the tax-exempt status of your foreign earning under the Foreign Earned Income Exclusion.

2. What are my responsibilities as a green card holder if I have been absent from the United States for a long period of time?

As a green card holder, you generally are required to file a U.S. income tax return and report worldwide income no matter where you live, the same as a U.S. citizen.

However, if you surrender your green card or the U.S. Citizen & Immigration Service determines that you have abandoned your green card, you will need to follow the nonresident alien requirements for filing a [Form 1040NR, U.S. Nonresident Alien Income Tax Return](#). See [Publication 519, U.S. Tax Guide for Aliens](#), for more details.

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3. I just realized that I must file U.S. income tax returns for prior years. How many years back do I have to file?

Technically, you must file a federal income tax return for any tax year for which you meet the general filing requirement (per the [Form 1040 Instructions for the corresponding tax year](#)). Generally, this means that you need to file returns going back six years. This will depend on the facts and circumstances of your particular situation. For example, refer to [Information for U.S. Citizens or Dual Citizens Residing Outside the U.S.](#).

Please see also:

- The [Instructions for New Streamlined Filing Compliance Procedures for Non-Resident, Non-Filer U.S. Taxpayers](#) for nonresident U.S. taxpayers living abroad who have failed to timely file U.S. federal income tax returns or [Report of Foreign Bank and Financial Accounts \(FBAR\)](#); and
- [Offshore Voluntary Disclosure Program Frequently Asked Questions](#) (specifically question nine) for taxpayers with undisclosed foreign accounts or entities.

4. What is the due date of a U.S. income tax return?

The due date for filing a federal individual income tax return is generally April 15th of each year. Your return is considered filed timely if the envelope is properly addressed and postmarked no later than April 15th. For further information, please see [Publication 17, Part 1 – When do I have to file?](#)

If the due date falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next business day. If you cannot file by the due date of your return, you can request an extension of time to file. To receive an automatic six-month extension of time to file your return, please file [Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return](#), by the due date of your return. For more information, refer to the Form 4868 instructions.

However, if you are a U.S. citizen or resident alien who is either: 1) living outside of the United States and Puerto Rico and your main place of business or post of duty is outside of the United States and Puerto Rico; or 2) in military or naval services on duty outside of the United States and Puerto Rico on the due date of your return, you are allowed an automatic two-month extension until June 15th to file your return and pay any tax due. If you use this automatic two-month extension, you must attach a statement to your return explaining which of the two situations qualify you for the extension. For additional information, please refer to [Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad](#).

5. I terminated my U.S. resident alien status (gave up my green card) and was told that I may still need to furnish some documents to the IRS. Can you please explain?

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If you are a U.S. resident alien, the rules for filing income, estate, and gift tax returns and for paying estimated tax are generally the same whether you are in the United States or abroad. If you are a nonresident alien, you are usually subject to U.S. income tax only on U.S. source income. Under limited circumstances, certain foreign source income is subject to U.S. tax. Please refer to [Publication 519, U.S. Tax Guide for Aliens](#).

For income tax requirements and procedures related to the termination of your U.S. resident status, please see “Expatriation Tax” in the “How Income of Aliens is Taxes” section of [Publication 519, U.S. Tax Guide for Aliens](#), and the [Instructions for Form 8854, Initial and Annual Expatriation Statement](#) for more details.

6. For persons relinquishing U.S. Citizenship and persons abandoning their U.S. Resident Alien “Green Card” status, what is the purpose of Form 8854, Initial and Annual Expatriation Information Statement, and where can I get the form?

The expatriation tax provisions apply to U.S. citizens who have relinquished their citizenship, and to long-term permanent residents (green card holders) who have ended their U.S. residency. The Form 8854 is used by individuals who have expatriated to inform the IRS of their expatriation and to certify that they have complied with all federal tax obligations for the five (5) tax years preceding the date of their expatriation.

For more details regarding the expatriation tax provisions, see “Expatriation Tax” in the “How Income of Aliens is Taxed” section of [Publication 519, U.S. Tax Guide for Aliens](#).

[Form 8854, Initial and Annual Expatriation Statement](#) and the [Instructions for Form 8854](#) can be found under [Forms and Publications](#) on the IRS website.

7. What is the correct mailing address to file a Form 1040 or Form 1040NR from overseas?

If you are an individual living in a foreign country, use one of the following addresses to file Form 1040, Form 1040-A, Form 1040-EZ, or Form 1040NR:

If you ARE NOT enclosing a check or money order...	If you ARE enclosing a check or money order...
Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 USA	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303 USA
If you are mailing your return (with or without a check or money order) by a private delivery service (DHL, FedEx, or UPS)...	
IRS Submission Processing Center 3651 South Interregional Highway 35 Austin, TX 78741 USA Telephone: (512) 460-7948	

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8. I am a U.S. citizen married to a nonresident alien. What is my filing status and can I claim an exemption for my foreign spouse?

In general, if you are a U.S. citizen or resident alien married to a nonresident alien, you are considered “Married Filing Separately,” unless you qualify for a different filing status.

If you pay more than half the cost of keeping up a home for yourself and a qualifying child or other relative, you may qualify for the “Head of Household” filing status.

If you are a U.S. citizen or resident alien married to a nonresident alien, you and your spouse can choose to have your spouse treated as a U.S. resident for all U.S. federal income tax purposes. This allows you and your spouse to file a joint return, but also subjects your nonresident alien spouse’s worldwide income to U.S. tax.

For more information on the filing status requirements, please see [Publication 501, Exemptions, Standard Deduction, and Filing Information](#).

9. I am a U.S. taxpayer residing abroad and I have a child who was born abroad. Can I claim my child as a dependent on my tax return?

In general, you can claim exemptions for individuals who qualify as your dependents. To be your dependent, the individual must be a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico for some part of the calendar year in which your tax year begins.

Children usually are citizens or residents of the same country as their parents. If you were a U.S. citizen when your child was born, your child is generally a U.S. citizen. This is true even if the child’s other parent is a nonresident alien, the child was born in a foreign country, and/or the child lives abroad with the other parent.

You must include on your return the social security number (SSN) of each dependent for whom you claim an exemption. If your dependent is a nonresident alien who is not eligible to get a social security number, you must list the dependent’s individual taxpayer identification number (ITIN) instead of an SSN.

10. I have completed my tax return and I have a balance due. How do I pay the tax liability?

There are various options for paying your U.S. taxes while overseas:

- [EFTPS](#) (Electronic Federal Tax Payment System) – This option is only available if you have a U.S. bank account.
- Federal Tax Application (same-day wire transfer) – If you do not have a U.S. bank account, ask if your financial institution has a U.S. affiliate that can help you make same-day wire transfers. For more information, please visit www.eftps.gov.
- Check or money order – To pay by check or money order, make your check or money order payable to the “United States Treasury” for the full amount due. Do not send cash.

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- Credit or debit card – This option is useful if you do not have a U.S. bank account. Refer to the [Pay Your Taxes by Debit or Credit Card](#) website for details regarding this process and related fees.

For more information on these payment methods, please visit the [Electronic Payment Options Home Page](#).

11. Are there any special rules or benefits for Form 1040 filers living and working outside the United States? Specifically, what deductions and/or credits am I allowed on my U.S. income tax return as a U.S. citizen living and working in a foreign country?

U.S. citizens and resident aliens living outside the United States are generally allowed the same deductions as citizens and residents living in the United States. If you paid or accrued foreign taxes to a foreign country on foreign source income and are subject to U.S. tax on the same income, you may be eligible to take either a foreign tax credit on foreign income taxes, or an itemized deduction for eligible foreign taxes. However, if you take the foreign earned income exclusion, your foreign tax credit or deduction will be reduced.

If eligible, you can claim a foreign tax credit on foreign income taxes owed and paid by filing [Form 1116](#) with your U.S. income tax return. Please see [Publication 514, Foreign Tax Credit for Individuals](#) for more details.

You may also be eligible for the foreign earned income exclusion. Please see the “Foreign Earned Income and Housing: Exclusion – Deduction” section of [Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad](#) for more details. Please note that for purposes of the foreign earned income exclusion, the foreign housing exclusion, and the foreign housing deduction, foreign earned income does not include any amounts paid by the United States or any of its agencies to its employees. This includes amounts paid from both appropriated and nonappropriated funds.

12. If my foreign earned income is below the foreign earned income exclusion threshold amount, am I still required to file a U.S. individual income tax return?

Yes, since the foreign earned income exclusion is voluntary, you must file a tax return to claim the foreign earned income exclusion. It does not matter if your foreign earnings are below the foreign earned income exclusion threshold.

There are specific requirements that you must satisfy to be eligible to claim the foreign earned income exclusion. Please see the “Foreign Earned Income and Housing: Exclusion – Deduction” section of [Publication 54, Tax guide for U.S. Citizens and Resident Aliens Abroad](#) for more details.

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Foreign Financial Accounts FAQs

1. Reporting of Foreign Financial Accounts: I was reading the 1040 instruction booklet, in the section that covers Schedule B, and I saw something that talks about reporting my Foreign Bank Accounts to the IRS. Is that something that affects me and is there something that I should do?

If you have a financial interest in, or signature authority over, a foreign financial account – including a bank account, brokerage account, mutual fund, trust, or other type of foreign financial account, the Bank Secrecy Act may require you to report the account yearly to the IRS by filing [Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts \(FBAR\)](#).

Effective July 1, 2013, filers must electronically file the FBAR through the [BSA E-File System](#). If unable to E-file, filers may contact the FinCEN Regulatory Helpline to request an exemption at (800) 949-2732 (toll-free, for callers inside of the U.S.) or at +1 (313) 234-6146 (not toll-free, for callers outside of the U.S.).

Help in completing the FBAR is available Monday through Friday, 8:00 A.M. to 4:30 P.M. Eastern (U.S.) time, at (866) 270-0733 (toll-free, for callers inside of the U.S.) or +1 (313) 234-6146 (not toll-free, for callers outside of the U.S.). Questions regarding the FBAR can be sent to FBARquestions@irs.gov. Filers residing abroad may also contact U.S. embassies and consulates for assistance.

For E-Filing system questions, please call the FinCEN E-Filing Help Desk at (866) 346-9478 (toll-free, for callers inside of the U.S.), and choose option one (1). They are available Monday through Friday, 8:00 A.M. to 6:00 P.M. Eastern (U.S.) time. They can also be emailed at BSAEFilingHelp@fincen.gov.

In addition, U.S. citizens and residents with specified foreign financial assets with an aggregate value exceeding \$50,000 must report them to the IRS on [Form 8938, Statement of Specified Foreign Financial Assets](#), attached to their federal income tax return. For further information related to this statement of specified foreign financial assets, please see [Information for U.S. Taxpayers on Form 8938 and FBAR Requirements](#).

If you are a taxpayer living abroad, you must file if:

- You are filing a return other than a joint return **and** the total value of your specified foreign assets is more than \$200,000 on the last day of the tax year or more than \$300,000 at any time during the year; or
- You are filing a joint return **and** the value of your specified foreign asset is more than \$400,000 on the last day of the tax year or more than \$600,000 at any time during the year.

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Refer to the Form 8938 instructions for information on how to determine the total value of your specified foreign financial assets.

The Form 8938 filing requirement does not replace or otherwise affect a taxpayer's obligation to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR). For a comparison table of these two foreign account reporting requirements, please see the [Comparison of Form 8938 and FBAR Requirements](#) page.

Please see [Report of Foreign Bank and Financial Accounts \(FBAR\)](#) page, [Foreign Account Tax Compliance Act \(FATCA\)](#), and [Information for U.S. Taxpayers on Form 8938 Requirements](#) for additional information.