

Federal Tax Information for U.S. Taxpayers Living Abroad

For U.S. citizens and Resident Aliens who reside abroad, the Internal Revenue Service (IRS) has created a new comprehensive tax page, [IRS.gov -- U.S. Citizens and Resident Aliens Abroad](#), to better help you understand tax obligations. Your worldwide income is subject to U.S income tax, regardless of where you reside.

For anyone living abroad or receiving income from a foreign source, the [IRS Publication 4732, Federal Tax Information for U.S. Taxpayers Living Abroad](#) and [IRS Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad](#) are invaluable resources.

The IRS suggests that U.S. citizens and resident aliens living outside the United States may want to use [IRS.gov -- Free File](#) software to prepare and file federal tax returns electronically. To pay your taxes online, please [visit the Electronic Federal Tax Payment System website](#).

Tax Forms and Instructions

Please note: Because most tax forms and instructions are now downloadable directly from the IRS website, American Citizen Services (ACS) only a limited number of tax forms available are in our office. Tax forms may be downloaded at [IRS.gov -- Forms and Publications](#).

Tax Consultants

Consular officers cannot advise U.S. taxpayers about federal income tax matters. The Embassy does not have an IRS office. Here is a [list of tax and financial service providers](#).

U.S. State and Local Taxes

For individual state income tax information, visit <http://www.taxadmin.org/>. The Embassy does not have state tax forms or state tax information. The Embassy and our Consulates do not provide assistance with Indian taxes.

IRS Contact Information

Mailing address:
Internal Revenue Service
P.O. Box 920
Bensalem, PA 19020

Telephone: (1) (215) 516-2000 (6:00am to 11:00pm EST, Monday through Friday)
Fax: (1) (215) 516-2555

Or [e-mail](#) the IRS.

Individual Taxpayer Identification Number (ITIN)

For those taxpayers who do not qualify for Social Security Numbers, the Individual Taxpayer Identification Number (ITIN) was created for use as a tax reporting number. For more information about the purpose, legitimate uses, and application process for the ITIN, please consult [IRS.gov -- Understanding your ITIN](#). To apply for an ITIN, complete the [IRS Form W-7](#).

Combating Fraud, Waste and Abuse in Federal Tax Administration

The Treasury Inspector General for Tax Administration (TIGTA) is responsible for oversight of IRS activities and for maintaining integrity in the U.S. Federal tax system. Fraud, waste, and abuse in Federal tax administration are unfair to all U.S. taxpayers and can take a variety of forms. For more information on TIGTA's oversight function and information on how you can report potential fraud, waste, please click [here](#).