

## 1. Summary

The Internal Revenue Service (IRS) provides the following 2016 tax filing guidance for U.S. taxpayers living abroad. Links to further IRS guidance are available on the Federal Benefits and Obligations page on [travel.state.gov](http://travel.state.gov). Taxpayers may also refer to the International Taxpayer Service Call Center at 267-941-1000 (not toll-free). Please note that U.S. embassies and consulates cannot mail tax returns on behalf of U.S. taxpayers through the diplomatic pouch or other Department facilities.

## 2. Who Must File?

If you are a U.S. citizen or resident alien living or traveling outside the United States, you generally are required to file income tax returns, estate tax returns, and gift tax returns, and pay estimated tax in the same way as those residing in the United States. Your worldwide income is subject to U.S. income tax, regardless of where you reside.

Your income, filing status, and age generally determine whether you must file an income tax return. Generally, you must file a return if your gross income from worldwide sources is at least the amount shown for your filing status in the Filing Requirements table in Chapter 1 of Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

## 3. When is the 2015 Federal Tax Return Due?

Due date for Form 1040: April 15, 2016

Possible extensions of time to file tax return:

Automatic extension to June 15, 2016, for taxpayers living outside the United States and Puerto Rico. No form is required; write "Taxpayer Resident Abroad" at the top of your tax return.

**Caution:** This extension applies only for filing your tax return, not for payment. If you owe any taxes, you're required to pay by April 15, 2016. Interest and penalties generally will be applied if payment is made after this date.

Extension for all taxpayers to October 15, 2016: File Form 4868.

**Caution:** This extension applies only for filing your tax return, not for payment. If you owe any taxes, you're required to pay by April 15, 2016. Interest and penalties will generally be applied if payment make after this date.

Other [extensions](#) may be available on [IRS.gov](http://IRS.gov).

#### **4. Can I Mail My Return and Payment?**

You can mail your tax return and payment using the postal service. If you mail a return from outside the United States, the date of filing is the postmark date. However, if you send a payment, separately or with your return, your payment is not considered received until the date of actual receipt. You may use approved private delivery services. A list of [approved delivery services](#) is available on IRS.gov

#### **5. Can I Electronically File My Return?**

You can prepare and e-file your income tax return, in many cases for free. Participating software companies make their products available through the IRS. Many Free File and e-file partners accept a foreign address. [E-File options](#) are listed on IRS.gov.

#### **6. What Forms Might I Need?**

- [1040, U.S Individual Income Tax Return](#)
  - [Instructions to Form 1040](#)
- [1116, Foreign Tax Credit](#)
  - [Instructions to Form 1116](#)
- [2350, Application for Extension of Time to File U.S. Income Tax Return \(for U.S. citizens and residents abroad\)](#)
  - [2350 in Spanish](#)
- [2555, Foreign Earned Income Exclusion](#)
  - [Instructions to Form 2555](#)
- [2555-EZ, Foreign Earned Income Exclusion](#)
  - [Instructions to Form 2555-EZ](#)
- [4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return](#)
  - [4868 in Spanish](#)
- [8802, Application for United States Residency Certificate](#)
  - [Instructions to Form 8802](#)
- [8938, Statement of Specified Foreign Financial Assets](#)
  - [Instructions to Form 8938](#)
- [14653, Certification by U.S. Person Residing Outside of the United States for Streamlined Foreign Offshore Procedures](#)

#### **7. How Do I Pay My Taxes?**

You must pay your taxes in U.S. dollars.

**Direct pay option.** You can pay online with a direct transfer from your U.S. bank account using [Direct Pay](#), the Electronic Federal Tax Payment System, or by a U.S. debit or credit card. You also can pay by phone using the Electronic Federal Tax Payment System or by a U.S. debit or credit card.

**Foreign wire transfers.** If you have a U.S. bank account, you can use: [EFTPS](#) (Electronic Federal Tax Payment System), or 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.

**Foreign electronic payments.** International taxpayers who do not have a U.S. bank account may transfer funds from their foreign bank account [directly to the IRS](#) for payment of their tax liabilities.

## **8. Are There Other Reporting Requirements?**

You also may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts ([FBAR](#)), by June 30, 2016.

## **9. Does the IRS Provide Help in Other Languages?**

The IRS provides tax information in Chinese, Korean, Russian, Spanish, and Vietnamese. Go to [www.irs.gov](http://www.irs.gov) and use the drop down box under “Languages” on the upper right corner to select your language.

## **10. Where Can I Get Help?**

Contact the International Taxpayer Service Call Center by phone or fax. The International Call Center is open Monday through Friday, from 6:00 a.m. to 11:00 p.m. (Eastern Time).

Tel: 267-941-1000 (not toll-free)

Fax: 267-941-1055

## **11. I Received a Notice from the IRS – What Do I Do?**

If you receive a notice from the IRS and need to contact the IRS, call the number listed in the notice or the International Taxpayer Service Call Center (contact information is listed in the section above).

## **12. Where Can I Get More Information?**

For information, see the IRS website about [international taxpayers](#).

For general information about international taxpayers, see [Publication 54](#), Taxation of U.S. Citizens and Residents Abroad.

For information on the Affordable Care Act and taxpayers outside the United States, see [Publication 5187](#), Health Care Law.

### **13. I Haven't Filed All My Tax Returns – What Can I Do?**

If you have not filed all the returns that you should have and want to catch up on your filing obligations, see [IRS makes changes to offshore-programs](#).