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 Assistance
Visit: **www.irs.gov**

Call:
International Taxpayer Assistance
(267) 941-1000 (note: not "toll-free")
6:00 am to 11:00 pm (EST) M - F

Fax:
(267) 941-1055

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

Other locations for tax help:
IRS materials and information are also available at some embassy/consulate locations.

http://www.usembassy.gov/ provides links to most U.S. Embassies and Consulates.

Or check the websites of specific U.S. Embassies or Consulates for links to international taxpayer information on www.irs.gov

U.S. Military Personnel
Go to www.irs.gov
Click on **"Individuals"**
Click on **"Military"**

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 an 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".

IRS

Federal Tax Information for U.S. Taxpayers Living Abroad

Internal Revenue Service

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Department of the Treasury **Internal Revenue Service** www.irs.gov

Help with Tax Questions

Go to www.irs.gov
Click on **"Individuals"**
Click on **"International Taxpayers"**
Click on **"Help with Tax Questions – International taxpayers"**

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

Note:

- *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: (267) 941-1000
6:00 am to 11:00 pm (EST) M - F
Fax: (267) 941-1055

Note: The (267) 941-1000 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 on **"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" Go To "IRS Resources" column**
Click on **"Where to File"**
Click on **"Individual Taxpayers - Where to File Your Own Individual Return"**

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 the 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 (267) 941-1000, 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 **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 form instruction booklet. It explains the 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,*** discusses special tax rules for U.S. Citizens and resident aliens who work abroad or who have income earned in foreign countries.
- **Publication 514,** ***Foreign Tax Credit for Individuals,*** describes how you may be able to take claim a tax credit or income deduction for taxes paid or accrued to a foreign country on foreign source income.
- **Publication 519,** ***U.S. Tax Guide for Aliens,*** will help determine your status and give you information you will need to prepare and file your U.S. tax return.
- **Publication 593,** ***Tax Highlights for U.S. Citizens and Residents Going Abroad,*** discusses in general terms some provisions of U.S. federal income tax law that apply to U.S. citizens and resident aliens who live or work abroad and who expect to receive income from foreign sources.
- **Publication 901,** ***U.S. Tax Treaties,*** tells you whether a tax treaty between the United States and a particular country offers a reduced rate of, or possibly a complete exemption from, U.S. income tax for residents of that particular country.
- **Publication 1915,** ***Understanding Your IRS Individual Taxpayer Identification Number – ITIN,*** defines the purpose of the ITIN, and how to apply for one.
- **Publication 4588,** ***Basic Tax Guide For Green Card Holders,*** helps registered aliens understand their U.S. Tax Obligations

Embassies and Consulates with On-Site Internal Revenue Service Assistance

IRS offices in Frankfurt, London, and Paris stock tax forms and publications, and can help with account and refund problems. They can also assist with the preparation of tax returns, and answer questions about tax notices and bills.

Internal Revenue Service - Germany
U. S. Consulate Frankfurt
Giessener Str. 30
60435 Frankfurt am Main
Phone Service: M-F 8 am – 4 pm
Tel: [49] (69) 7535-3834
FAX: [49] (69) 7535-3803

Internal Revenue Service - UK
United States Embassy
24/31 Grosvenor Square
London W1A 1AE United Kingdom
Walk-In assistance: Tu – Th 9 am - 1 pm and 2 - 4 pm
Phone Service: M-F 9 am - 12 pm
Tel: [44] (207) 894-0476
FAX: [44] (207) 495-4224

Internal Revenue Service - France
United States Embassy
2 Avenue Gabriel
75382 Paris Cedex 08, France
Walk-In assistance: 9 am - 12 pm
Phone Service: M-F 1:30 pm – 3:30 pm
Tel: [33] (01) 4312-2555
FAX: [33] (01) 4312-2303

Internal Revenue Service - China
United States Embassy
No. 55 An Jia Lou Lu
Beijing 100600 China
(Limited taxpayer service by appointment only. You may only email for an appointment at amcitbeijing@state.gov)

For more information on these offices

Go to www.irs.gov
Click on **"Individuals" Go to the "IRS Resources" column**
Click on **"Contact My Local Office"**
Click on **"International"**