



# American Citizen Services

## U.S. Embassy • Quito, Ecuador

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### ECUADOR BY THE NUMBERS:

- Number of Olympics Ecuador has competed in: 12
- Number of medals won: 2
- Both medals came from Jefferson Pérez, who won gold in the Men's 20km Walk in Atlanta in 1996 and silver for the same event in the 2008 Beijing Games.

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## The Affordable Care Act (ACA) & U.S. Citizens Abroad

### *Are you wondering what the Affordable Care Act means for expatriates?*

U.S. citizens living abroad are generally subject to the same individual shared responsibility provision as U.S. citizens living in the United States. Starting in 2014, the individual shared responsibility provision calls for each individual to have minimum essential coverage (MEC) for each month, qualify for an exemption, or make a payment when filing his or her federal income tax return.

However, U.S. citizens or residents living abroad for at least 330 days within a 12-month period are treated as having

MEC during those 12 months, and thus will not owe a shared responsibility payment for any of those 12 months.

Also, U.S. citizens who qualify as a bona fide resident of a foreign country for an entire taxable year are treated as having MEC for that year.

For more information, please see the following links to HHS and IRS websites that contain public information about ACA:

For general questions about the Act, see the dedicated ACA website operated by U.S.

Department of Health and Human Services (HHS) <https://www.healthcare.gov/>. The HHS website includes a link to information about whether U.S. citizens residing abroad are subject to ACA at <https://www.healthcare.gov/am-i-eligible-for-coverage-in-the-marketplace/>.

For tax issues related to ACA, see the ACA page within the IRS website <http://www.irs.gov/uac/Affordable-Care-Act-Tax-Provisions-Home>.

## Foreign Service Exam Planned at Embassy

The U.S. Embassy in Quito will be offering the written portion of the Foreign Service Officer Test (FSOT) in February 2014.

The test will be held from February 3-4 with each test taking approximately three and a half hours. Only American citizens are eligible to take the FSOT.



Registrations for overseas takers are on a first-come, first-served basis. If you want to take the FSOT in February, you must register as soon as possible.

For more information, or to register for the FSOT, please visit: <http://careers.state.gov/>

You can use Travel.State.Gov to register in the Smart Traveler Enrollment Program (STEP). Registration in STEP allows the State Department to better assist you in the event of an emergency. Enroll today!

# New and Improved Travel.State.Gov

Earlier this month, the State Department launched its redesigned travel.state.gov website.

As did the previous version, the website includes important and up-to-date travel-related information for U.S. Citizens and visitors, including travel warnings, country-specific statistics, tips for traveling and living abroad, and guidelines for all passport and visa issues.

The new site is easier to navigate and includes new user tools, including a visa wizard that helps users identify the correct category of visa required as well as all relevant costs.

Explore the site's new design and all its features at <http://travel.state.gov>!



The new Travel.State.Gov

# It's Almost Tax Time... Again

It is that time of year again, when spring comes, flowers bloom, and taxes are due. Here are some links to help get everything in by Tuesday, April 15: <http://www.irs.gov/>

Free filing overseas: <http://www.irs.gov/Filing/Filing-Options>

Additional forms: <http://www.irs.gov/uac/Forms,-Publications,-and-Other-Tax-Products>

Frequently asked questions: <http://www.irs.gov//Help-&-Resources/Tools-&-FAQs/FAQs-for-Individuals/Frequently-Asked-Tax-Questions-&-Answers>

Also, take note of those tax laws that might apply to you as an American citizen overseas:

## Foreign Account Tax Compliance Act

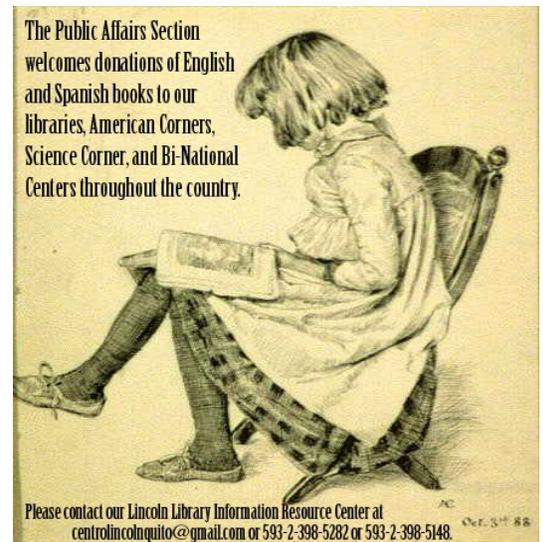
We have received inquiries from American citizens residing in Ecuador expressing concerns about the impact that the Foreign Account Tax Compliance Act (FATCA) may have on them. Under FATCA, U.S. taxpayers holding certain financial assets outside the United States must report those assets to the IRS. In addition, FATCA will also require foreign financial institutions to report directly to the IRS information about certain financial transactions carried out by U.S. taxpayers, or by foreign entities in which U.S. taxpayers hold a substantial ownership interest. According to IRS public information, implementation of many of FATCA's provisions related to foreign financial entity reporting requirements has been postponed to January 1, 2014. For authoritative information please refer to the IRS website, found here: <http://www.irs.gov/Businesses/>



## [Corporations/Foreign-Account-Tax-Compliance-Act-\(FATCA\).](#)

Information about the timeline for implementation can be found here: <http://www.irs.gov/pub/irs-drop/A-12-42.pdf>.

Americans should also consider consulting with a U.S. tax professional for advice on the effect of this law.



## Contact Us

The telephone number for American Citizen Service inquiries is **(011 593-2) 398-5000**. Public call-in hours are Monday through Thursday 8:00 to 10:00 a.m. and Friday 10:00 to 11:00 a.m. For after-hours emergencies, call **(011 593-2) 398-5200**.

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