

Customer Services

Internal Revenue Service (IRS) • American Embassy – London

Our office in the American Embassy provides the following customer services: receive tax returns and payments by check, help resolve account and refund problems, certify documents for IRS use in ITIN applications and answer technical questions. We also provide **limited** assistance in preparing tax returns if your total income is less than \$120,000.

Contact Us

<p>Walk-in Services</p> <p>Tuesday, Wednesday and Thursday 9:00 – 1:00 and 2:00 – 4:00</p> <p>(We do not make appointments.)</p>	<p>Mailing Address</p> <p>United States Embassy IRS – Box 44 24 Grosvenor Square; London W1A 1AE</p>
<p>IRS Embassy Telephone Services</p> <p>Tuesday, Wednesday and Thursday 9:00 – 12:00 Monday and Friday, 9:00 – 4:00 0207 894 0476 Fax: 0207 495 4224</p>	<p>U. S. Based International Telephone Services</p> <p>Monday - Friday 6AM to 8PM EST (11AM to 1AM GMT) 001-267-941-1000 Fax: 001-267-941-1055</p>

Forms, Publications and Other Information

Forms (current and previous years), publications, and other useful information are available on the IRS website at: <http://www.irs.gov/formspubs/index.html>

Information specific to the London office (opening hours, holidays, etc.) and information on international tax issues are available on the IRS page of the U.S. Embassy website at: <http://london.usembassy.gov/irs/index.htm>

Please note.....

We do not have individual U.S. state tax forms **nor** do we accept them for processing. You will need to contact each individual state for forms and assistance.

When preparing your taxes

The U.S. tax year is the calendar year from 01 January to 31 December.

U.S. citizens, resident aliens, and green card holders are required to report *worldwide income*, regardless of where they live. However, if your income is below a certain level for your filing status (see the chart below) you do not need to file a tax return.

IF your filing status is:	AND at the end of the year you were:	THEN file a return if your gross income for 2008 was at least:	THEN file a return if your gross income for 2009 was at least:	THEN file a return if your gross income for 2010 was at least:
Single	Under 65	\$8,950	\$9,350	\$9,350
	65 or Older	\$10,300	\$10,750	\$10,750
Head of Household	Under 65	\$11,500	\$12,000	\$12,050
	65 or Older	\$12,850	\$13,400	\$13,450
Married Filing Jointly	Under 65 (Both Spouses)	\$17,900	\$18,700	\$18,700
	65 or Older (One Spouse)	\$18,950	\$19,800	\$19,800
	65 or Older (Both Spouses)	\$20,000	\$20,900	\$20,900
Married Filing Separately	Any Age	\$3,500	\$3,650	\$3,650
Qualifying Widow(er) with Dependent Child	Under 65	\$14,400	\$15,050	\$15,050
	65 or Older	\$15,450	\$16,150	\$16,150

U.S. income tax returns for 2010 are due on April 18, 2011. If you reside overseas, however, your return is due on June 15, 2011 because you are given an automatic two-month extension ***to file***. If this is your case, write across the top of your return: **Taxpayer Resident Abroad**. However, *any tax due must be paid by April 18, 2011 to avoid being charged penalties and interest.*

You, and anyone you claim as a dependent on your tax return, *must* have a taxpayer identification number (either a SSN or ITIN).

When filing your tax return

Checks must be made out to the ***“United States Treasury.”*** Please do not use *IRS* or *U.S. Treasury*. Checks must be in U.S. dollars. This office cannot accept cash payments.

Please ensure that you have the following information displayed clearly on the *front* of your check: name, taxpayer identification number (SSN or ITIN), the tax form you are submitting (e.g. 1040, ES) with the check, and tax year.

Taxpayers resident outside the U.S. should mail their return to:

Internal Revenue Service
Austin Service Center
Austin, TX 73301-0215 U.S.A.

For courier deliveries only the street address is:

Internal Revenue Service
3651 South Interregional Hwy 35
Austin, Texas 78741 U.S.A.
Attention: Receipt and Processing
Telephone: (512) 460 7944