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# Tax Highlights for U.S. Citizens and Residents Going Abroad

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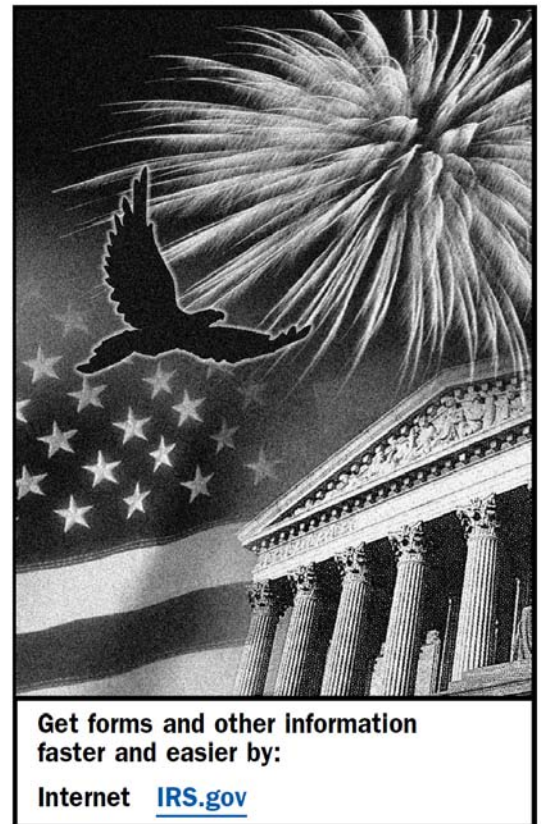
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# Introduction

This publication 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.

As a U.S. citizen or resident alien, your worldwide income generally is subject to U.S. income tax regardless of where you are living. You are subject to the same income tax return filing requirements that apply to U.S. citizens or resident aliens living in the United States.

However, several income tax benefits might apply if you meet certain requirements while living abroad. You may be able to exclude from your income a limited amount of your foreign earned income. You also may be able either to exclude or to deduct from gross income your housing amount (defined later). To claim these benefits, you must file a tax return and attach Form 2555, Foreign Earned Income. If you are claiming the foreign

earned income exclusion only, you may be able to use the shorter Form 2555-EZ, Foreign Earned Income Exclusion, rather than Form 2555.

You may be able to claim a tax credit or an itemized deduction on your U.S. return for the foreign income taxes that you pay. Also, under tax treaties or conventions that the United States has with many foreign countries, you may be able to reduce your foreign tax liability.

Publications 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad; 514, Foreign Tax Credit for Individuals; and 901, U.S. Tax Treaties, discuss in detail the treatment of your foreign income, the foreign tax credit, and the general tax treaty benefits available to you.

See *How To Get Tax Help* at the end of this publication for information about getting publications and forms.

# Filing Information

The U.S. filing requirements for U.S. citizens and resident aliens in foreign countries are generally the same as those for citizens and residents living in the United States.

**Who must file.** Your age, filing status, gross income, and whether you can be claimed as a dependent by another taxpayer determine whether you must file a U.S. federal income tax return. To determine if you meet the gross income requirement for filing purposes, you must include all income you receive from foreign sources as well as your U.S. income. This is true even if:

- The income is paid in foreign currency,
- The foreign country imposes an income tax on that income, or
- The income is excludable under the foreign earned income exclusion, discussed later.

***Self-employed persons.*** You must file a U.S. income tax return if you had \$400 or more of net earnings

from self-employment, regardless of your age. Net earnings from self-employment include income earned both in a foreign country and in the United States.

Generally, you must pay self-employment tax on your self-employment income even if it is earned in a foreign country and is excludable as foreign earned income in figuring your income tax.

***Foreign bank and financial accounts.*** If you had any financial interest in, or signature or other authority over, a bank account, securities account, or other financial account in a foreign country at any time during the tax year, you may have to complete Treasury Department Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts, and file it with the Department of the Treasury at the address listed on the form. You need not file this form if the combined assets in the account(s) are \$10,000 or less during the entire year, or if the assets are with a U.S. military banking facility operated by a U.S. financial institution.

You can get Form TD F 90-22.1 from the offices listed at the end of this publication or at IRS.gov.

***Estate and gift taxes.*** Under certain conditions, you may have to file a federal estate or gift tax return. For more information, see Publication 950, Introduction to Estate and Gift Taxes.

**When to file.** If your tax year is the calendar year, the due date for filing your income tax return is usually April 15 of the following year.

***Extensions of time to file.*** You are automatically granted an extension to June 15 to file your return and pay any tax due if you are a U.S. citizen or resident alien and on the regular due date of your return:

- You are living outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico, or
- You are in military or naval service on duty outside the United States and Puerto Rico.

You must pay interest on any unpaid tax from the regular due date to the date you pay the tax.

You do not have to file a special form to receive this extension. However, you must attach a statement to your tax return explaining what situation qualified you for the extension.

It may benefit you to file for an additional extension of time to file. You may benefit if, on the due date for filing, you have not yet met either the bona fide residence test or the physical presence test, but you expect to qualify after the automatic extension discussed above. To obtain an additional extension, file Form 2350, Application for Extension of Time To File U.S. Income Tax Return, with the:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0045

Or, you can file Form 2350 with your local IRS representative or other IRS employee. You must file Form 2350 after the close of



your tax year but before the end of the first extension. If an additional extension is granted, it will be to a date after you expect to meet the time requirements for the bona fide residence or the physical presence test.

**Where to file.** If any of the situations listed below apply to you, you should file your return with the:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0215

- You claim the foreign earned income exclusion.
- You claim the foreign housing exclusion or deduction.
- You live in a foreign country or are a resident, for tax purposes, of a foreign country.

If none of the above situations apply to you, see the instructions for your income tax return.

# Income Earned Abroad

You may qualify for an exclusion from tax of a limited amount of income earned while working abroad. However, you must file a tax return to claim it. In general, foreign earned income is income received for services you perform in a foreign country. You also may be able to claim an exclusion or a deduction from gross income for a limited amount of your housing costs if your costs are more than a base amount. Generally, you will qualify for these benefits if your tax home (defined later) is in a foreign country or countries throughout your period of bona fide foreign residence or physical presence and you are one of the following.

- A U.S. citizen who is a bona fide resident of a foreign country or countries for an uninterrupted period that includes an entire tax year,
- A U.S. resident alien who is a citizen or national of a country with which the United States has an income tax treaty in effect and who is a bona fide resident of a

foreign country or countries for an uninterrupted period that includes an entire tax year, or

- A U.S. citizen or a U.S. resident alien who is physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months.

**Tax home.** Your tax home is the general area of your main place of business, employment, or post of duty where you are permanently or indefinitely engaged to work. You are not considered to have a tax home in a foreign country for any period during which your abode is in the United States. However, being temporarily present in the United States, or maintaining a dwelling there, does not necessarily mean that your abode is in the United States. For details, see Publication 54.

**Foreign country.** A foreign country, for this purpose, means any territory under the sovereignty of a government other than that of the United States. It includes the country's territorial waters (determined under U.S. laws) and air space, but not international

waters and the airspace above them. A foreign country also includes the seabed and subsoil of those submarine areas that are adjacent to the territorial waters of the foreign country and over which it has exclusive rights under international law to explore and exploit natural resources. For this purpose, U.S. possessions or territories and the Antarctic region are not foreign countries.

**Waiver of time requirements.** You may not have to meet the minimum time requirements for bona fide residence or physical presence if you have to leave the foreign country because war, civil unrest, or similar adverse conditions in the country prevented you from conducting normal business. However, you must be able to show that you reasonably could have expected to meet the minimum time requirements if the adverse conditions had not occurred.

A list of countries qualifying for the waiver is published in the Internal Revenue Bulletin (IRB). You can read the IRB at [IRS.gov](https://www.irs.gov). Or, you can get a copy of the list by writing to:

Internal Revenue Service  
International Section  
Philadelphia, PA 19255-0725

**Travel restrictions.** If you violate U.S. travel restrictions, you will not be treated as a bona fide resident of, or physically present in, a foreign country for any day during which you are present in a country in violation of the restrictions. (These restrictions generally prohibit U.S. citizens and residents from engaging in transactions related to travel to, from, or within certain countries.) Also, income that you earn from sources within such a country for services performed during a period of travel restrictions does not qualify as foreign earned income. Your housing expenses within that country (or outside that country for housing your spouse or dependents) while you are in violation of travel restrictions cannot be included in figuring your foreign housing amount.

These travel restrictions currently apply only to Cuba. However, if you performed services at the U.S. Naval Base at Guantanamo Bay, these travel restrictions do not apply.

## **Exclusion of Foreign Earned Income**

If your tax home is in a foreign country and you meet either the bona fide residence test or the physical presence test, you can choose to exclude from gross income a limited amount of your foreign earned income. Your income must be for services performed in a foreign country during your period of foreign residence or presence, whichever applies. However, you cannot exclude the pay you receive as an employee of the U.S. Government or its agencies.

**Credits and deductions.** If you claim the exclusion, you cannot claim any credits or deductions that are related to the excluded income. Thus, you cannot claim a foreign tax credit or deduction for any foreign income tax paid on the excluded income. Nor can you claim the earned income credit if you claim the exclusion. Also, for IRA purposes, the excluded income is not considered compensation and, for figuring deductible contributions when you are covered by an employer retirement plan, the excluded

income is included in your modified adjusted gross income.

**Amount excludable.** If your tax home is in a foreign country and you qualify under either the bona fide residence test or the physical presence test for all of 2010, you can exclude up to \$91,500 of your foreign earned income. The maximum amount you can exclude is adjusted annually for inflation.

If you qualify under either test for only part of the year, you must reduce ratably the maximum amount based on the number of days within the tax year you qualified under one of the two tests.

## **Housing Amount**

If your tax home is in a foreign country and you meet either the bona fide residence test or the physical presence test, you may be able to claim an exclusion or a deduction from gross income for a housing amount.

Your housing amount is the excess, if any, of your allowable housing expenses for the year

over a base amount. The amount of allowable housing expenses is limited.

Allowable housing expenses are the reasonable expenses (such as rent, utilities other than telephone charges, and real and personal property insurance) paid or incurred during the year by you, or on your behalf, for your foreign housing and that of your spouse and dependents if they lived with you. You can include the rental value of housing provided by your employer in return for your services. Also, you can include the allowable housing expenses of a second foreign household for your spouse and dependents if they did not live with you because of dangerous, unhealthy, or otherwise adverse living conditions at your tax home. Allowable housing expenses do not include the cost of home purchase or other capital items, wages of domestic servants, or deductible interest and taxes.

Your allowable housing expenses are limited to a percentage of the maximum foreign earned income exclusion amount (discussed earlier under *Amount excludable*), figured on



a daily basis, times the number of days during the year that you meet the bona fide residence test or the physical presence test. The percentage may vary depending on the foreign country where your tax home is located. For more information, see the Instructions for Form 2555.

The base amount is 16% of the maximum foreign earned income exclusion amount, figured on a daily basis, times the number of days during the year that you meet the bona fide residence test or the physical presence test. For 2010, this amount is \$40.11 per day (\$14,640 per year).

You figure the limit on housing expenses and the base amount on Form 2555.

**Exclusion.** You can exclude (up to the limits) your entire housing amount from income if it is paid for with employer-provided amounts. Employer-provided amounts are any amounts paid to or for you by your employer, including your salary, housing reimbursements, and the fair market value of pay given in the form of goods and services. If you have no self-employment income, your entire housing

amount is considered paid for with employer-provided amounts.

If you claim the exclusion, you cannot claim any credits or deductions related to excluded income, including a credit or deduction for any foreign income tax paid on the excluded income.

**Deduction.** If you are self-employed and your housing amount is not provided by an employer, you can deduct it in arriving at your adjusted gross income. However, the deduction cannot be more than your foreign earned income for the year minus the total of your excluded foreign earned income plus your housing exclusion.

**Carryover.** If you cannot deduct all of your housing amount in a tax year because of the limit, you can carry over the unused part to the following year only. If you cannot deduct it in the following year, you cannot carry it over to any other year. You deduct the carryover in figuring adjusted gross income. The amount of carryover you can deduct is limited to your foreign earned income for the year of the carryover minus the total of your

foreign earned income exclusion, housing exclusion, and housing deduction for that year.

## **Choosing the Exclusion(s)**

You make separate choices to exclude foreign earned income and/or to exclude or deduct your foreign housing amount. You choose the housing exclusion or deduction by completing the appropriate parts of Form 2555. You cannot use Form 2555-EZ if you are claiming the housing exclusion or deduction.

If you choose to take both the foreign housing exclusion and the foreign earned income exclusion, you must figure your foreign housing exclusion first. Your foreign earned income exclusion is then limited to the smaller of

(a) your annual exclusion limit or (b) the excess of your foreign earned income over your foreign housing exclusion.

Once you choose to exclude your foreign earned income or housing amount, that choice remains in effect for that year and all

future years unless you revoke it. You can revoke your choice for any year. However, if you revoke your choice for a year, you cannot claim the exclusion again for your next 5 years without the approval of the IRS. For more information on revoking the exclusion, see chapter 4 of Publication 54.

**Married couples.** If both you and your spouse are eligible for the exclusion(s), see chapter 4 of Publication 54.

## **Tax on Income Not Excluded**

If you claim the foreign earned income exclusion, the housing exclusion, or both, you must figure the tax on your nonexcluded income using the tax rates that would have applied had you not claimed the exclusions. See the instructions for Form 1040, U.S. Individual Income Tax Return, and complete the Foreign Earned Income Tax Worksheet. When figuring your alternative minimum tax on Form 6251, Alternative Minimum Tax — Individuals, use the Foreign Earned Income Tax Worksheet in the instructions for Form 6251.

## **Exclusion of Employer-Provided Meals and Lodging**

If as a condition of employment you are required to live in a camp in a foreign country that is provided by or for your employer, you can exclude the value of any meals and lodging furnished to you, your spouse, and your dependents. For this exclusion, a camp is lodging that is:

Provided for your employer's convenience because the place where you work is in a remote area where satisfactory housing is not available to you on the open market within a reasonable commuting distance,

Located as close as practicable in the area where you work, and

Provided in a common area or enclave that is not available to the public for lodging or accommodations and that normally houses at least 10 employees.

# Tax Withholding and Estimated Tax

Generally, you must pay U.S. tax on income earned abroad in the same way you pay tax on income earned in the United States. If you are an employee of a U.S. company, your employer probably withholds income tax from your pay. If income tax is not withheld or if not enough tax is withheld, you might have to pay estimated tax.

**Withholding tax.** You may be able to have your employer discontinue withholding income tax from all or a part of your wages. You can do this if you expect to qualify for the income exclusions under either the bona fide residence test or the physical presence test. See Publication 54 for information.

***Withholding from pension payments.*** U.S. payers of benefits from employer deferred compensation plans (such as employer pension, annuity, or profit-sharing plans), individual retirement plans, and commercial annuities generally must withhold income tax from the payments or distributions. To claim

exemption from withholding, you must provide the payer of the benefits with a residence address in the United States or a U.S. possession unless you certify to the payer that you are not a U.S. citizen or resident alien or someone who left the United States to avoid tax.

For rules that apply to nonperiodic distributions from qualified employer plans and tax-sheltered annuity plans, get Publication 575, Pension and Annuity Income.

**Estimated tax.** Because foreign employers generally do not withhold U.S. tax from your wages, you may have to pay estimated tax if you are working abroad for a foreign employer. Your estimated tax is generally the total of your estimated income tax and self-employment tax for the year minus your expected withholding for the year.

When you estimate your gross income, do not include the income that you expect to exclude. You can subtract from income your estimated housing deduction in figuring your estimated tax liability. However, if the actual exclusion or deduction is less than you

expected, you may be subject to a penalty on the underpayment.



*If you qualify for the foreign earned income or housing exclusions, see Publication 505, Tax Withholding and Estimated Tax, to estimate*

Use Form 1040-ES, Estimated Tax for Individuals, to estimate your tax. The requirements for filing and paying estimated tax are generally the same as those you would follow if you were in the United States.

## **Foreign Income Taxes**

In some cases, you can claim a credit or take a deduction for foreign income tax you pay. It is usually to your advantage to claim a credit for foreign taxes rather than to deduct them. A credit reduces your U.S. tax liability, and any excess can be carried back and carried forward to other years. A deduction only reduces your taxable income and can be taken only in the current year. You generally cannot deduct some foreign income taxes and take a credit for others.



**Tax credit.** If you choose to claim a credit for foreign taxes, you generally must complete Form 1116, Foreign Tax Credit (Individual, Estate, or Trust), and attach it to your U.S. income tax return. Do not include the foreign taxes paid or accrued as withheld income taxes on Form 1040.

**Limit.** Your credit cannot be more than the part of your U.S. income tax liability based on your taxable income from sources outside the United States. So, if you have no U.S. income tax liability, or if all your foreign income is excludable, you will not be able to claim a foreign tax credit.

If the foreign taxes you paid or incurred during the year are more than the limit on your credit for the current year, you can carry back the unused foreign taxes as credits to the previous year and then carry forward any remaining unused foreign taxes to the next 10 years.



*You will not be subject to this limit and may be able to claim the credit without using Form 1116 if the following requirements are met.*

- You are an individual.
- Your only foreign source income for the year is passive category income (which includes most dividends, interest, and royalties) that is reported to you on a payee statement (such as a Form 1099-DIV, Dividends and Distributions, or 1099-INT, Interest Income).
- Your creditable foreign taxes for the year are not more than \$300 (\$600 if filing a joint return) and are reported on a payee statement.
- You elect this procedure for the year.



*If you make this election, you cannot carry back or carry over any unused foreign tax to or from this year.*

***Foreign taxes paid on excluded income.***

You cannot claim a credit for foreign taxes paid on amounts excluded from gross income under the foreign earned income exclusion or the housing amount exclusion, discussed earlier.

**Deduction.** If you choose to deduct all foreign income taxes on your U.S. income tax return, itemize the deduction on Schedule A (Form 1040), Itemized Deductions. You cannot deduct foreign taxes paid on income you exclude from your U.S. income tax return.

**More information.** The foreign tax credit and deduction, their limits, and the carryback and carryover provisions are discussed in detail in Publication 514.

## **Tax Treaty Benefits**

U.S. tax treaties or conventions with many foreign countries entitle U.S. residents to certain credits, deductions, exemptions, and reduced foreign tax rates. In this way, you may be able to pay less tax to those countries.

For example, most tax treaties allow U.S. residents to exempt part or all of their income for personal services from the treaty country's income tax if they are in the treaty country for a limited number of days.

Treaties also generally provide U.S. students, teachers, and trainees with special exemptions from the foreign treaty country's income tax. Publication 901 contains detailed information on tax treaties and tells you where you can get copies of them.

## **How To Get Tax Help**

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

**Contacting your Taxpayer Advocate.** The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. We help taxpayers who are experiencing economic harm, such as not being able to provide necessities like housing, transportation, or food; taxpayers who are seeking help in resolving tax problems with the IRS; and those who believe that an IRS system or procedure is not working as it

should. Here are seven things every taxpayer should know about TAS:

- The Taxpayer Advocate Service is your voice at the IRS.
- Our service is free, confidential, and tailored to meet your needs.
- You may be eligible for our help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should.
- We help taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
- Our employees know the IRS and how to navigate it. If you qualify for our help, we'll assign your case to an advocate who will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.

- We have at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.
- You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at [www.taxtoolkit.irs.gov](http://www.taxtoolkit.irs.gov). You can get updates on hot tax topics by visiting our YouTube channel at [www.youtube.com/tasnta](http://www.youtube.com/tasnta) and our Facebook page at [www.facebook.com/YourVoiceAtIRS](http://www.facebook.com/YourVoiceAtIRS), or by following our tweets at [www.twitter.com/YourVoiceAtIRS](http://www.twitter.com/YourVoiceAtIRS).

### ***Low Income Taxpayer Clinics (LITCs).***

The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain

level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or a small fee. If an individual's native language is not English, some clinics can provide multilingual information about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at IRS.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

**Free tax services.** Publication 910, IRS Guide to Free Tax Services, is your guide to IRS services and resources. Learn about free tax information from the IRS, including publications, services, and education and assistance programs. The publication also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on the telephone. The majority of the information and services listed in this publication are available to you free of charge. If there is a fee associated with a resource or service, it is listed in the publication.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.

**Free help with your return.** Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Many VITA sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, call 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide).

For more information on these programs, go to IRS.gov and enter keyword "VITA" in the upper right-hand corner.





**Internet.** You can access the IRS website at IRS.gov 24 hours a day, 7 days a week to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2010 refund. Go to IRS.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2010 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.

- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and

prior-year forms and instructions. You should receive your order within 10 days.

- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/ TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.

- *Refund information.* To check the status of your 2010 refund, call 1-800-829-1954 or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2010 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior-year refund or amended return refund, call 1-800-829-1040.

***Evaluating the quality of our telephone services.*** To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One

method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



**Walk-in.** Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters,

request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.



**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received. Internal Revenue Service 1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613



**DVD for tax products.** You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.

- Fill-in, print, and save features for most tax forms.
  - Internal Revenue Bulletins.
  - Toll-free and email technical support.
  - Two releases during the year.
- The first release will ship the beginning of January 2011.
  - The final release will ship the beginning of March 2011.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee).