



News Release

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New YouTube Videos, Online Resources Help Taxpayers Abroad

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WASHINGTON — With the June 15 filing deadline for Americans abroad fast approaching, the Internal Revenue Service is launching three new online videos and expanding other online resources designed to help taxpayers, especially those living abroad, meet their U.S. tax obligations.

By law, Americans living abroad, as well as many non-U.S. citizens, must file a U.S. income tax return. In addition, key tax benefits, such as the foreign earned income exclusion, are only available to those who file a U.S. return. These online resources are designed to help affected taxpayers understand how these rules apply to them.

Three new videos are now available on the IRS YouTube page, and several more of interest to taxpayers abroad will be released in coming weeks. Now available are:

- [International Taxpayers--Filing Requirements](#). Learn about the requirements for filing an individual income tax return including income limits while living abroad.
- [International Taxpayers--Foreign Earned Income Exclusion](#). Find out who is eligible, what income qualifies and how to claim the exclusion.
- [International Taxpayers--Individual Taxpayer Identification Number \(ITIN\)](#). This video helps non-U.S. citizens determine if they need an IRS-issued tax reporting number, known as an ITIN, and how to apply for one.

Upcoming videos will deal with the foreign tax credit, filing status for a U.S. taxpayer married to a foreign spouse and an introduction to the IRS web site for international taxpayers.

The IRS has also added two new international tax topics to Tax Trails, the agency's interactive online tool that helps taxpayers get answers to their general tax questions.

The new topics are:

- [Am I Required to File a U.S. Individual Income Tax Return \(for U.S. Citizens/Resident Aliens Living Abroad and Nonresident Aliens\)?](#)
- [Filing Status of a U.S. Citizen or Resident Alien Married to a Nonresident Alien](#).

The [International Taxpayers](#) page on IRS.gov is packed with information designed to help taxpayers living abroad, resident aliens, nonresident aliens, residents of U.S. territories and foreign students. Among other things, the web site features a directory of overseas tax preparers.

In addition, the IRS uses a variety of social media tools to share the latest tax information with interested taxpayers both in the United States and around the world. These include the IRS2Go phone application, YouTube, Tumblr and Twitter. A [listing](#) of IRS social media tools is available on IRS.gov.

To protect taxpayer privacy, the IRS only uses social media tools to share public information, not to answer personal tax or account questions. It advises taxpayers to never post confidential information, like a Social Security number, on social media sites.

Reminder

Federal law requires U.S. citizens and resident aliens to report any worldwide income, including income from foreign trusts and foreign bank and securities accounts. In most cases, affected taxpayers need to complete and attach Schedule B to their tax return. Part III of [Schedule B](#) asks about the existence of foreign accounts, such as bank and securities accounts, and usually requires U.S. citizens to report the country in which each account is located.

In addition, certain taxpayers may also have to complete and attach to their return [Form 8938](#), Statement of Foreign Financial Assets. Generally, U.S. citizens, resident aliens and certain non-resident aliens must report specified foreign financial assets on this form if the aggregate value of those assets exceeds certain thresholds. See the instructions for Form 8938.

Under the Foreign Account Tax Compliance Act (FATCA) certain U.S. taxpayers holding financial assets outside the United States must report those assets to the IRS on Form 8938. Reporting thresholds vary based on whether a taxpayer files a joint income tax return or lives abroad. See Form 8938 [instructions](#) for more.