



Department  
of the  
Treasury  
  
Internal  
Revenue  
Service

**Publication 516**  
(Rev. November 2018)

Cat. No. 15020M

# U.S. Government Civilian Employees Stationed Abroad



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## Future Developments

For the latest information about developments related to Pub. 516, such as treaties effective after it was published, go to [IRS.gov/Pub516](https://www.irs.gov/pub516).

## What's New

**No miscellaneous itemized deductions allowed.** You can no longer claim any miscellaneous itemized deductions, including the deduction for unreimbursed job expenses. Miscellaneous itemized deductions are those deductions that would have been subject to the 2%-of-adjusted-gross-income limitation.

**Unreimbursed employee expenses.** Only Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses can deduct certain expenses such as travel expenses, and other expenses connected to your employment. Due to the suspension of miscellaneous itemized deductions subject to the 2% floor under section 67(a), employees who do not fit into one of the listed categories cannot deduct employee business expenses. See the categories listed under [Other Employee Business Expenses](#).

**Moving expense deduction suspended, except for certain Armed Forces members.** Beginning in 2018, as part of a provision contained in the Tax Cuts and Jobs Act of 2017, the moving expense deduction for tax years after 2017, and before January 1, 2026, is temporarily suspended, except if you are a member of the Armed Forces on active duty and, due to a military order, you move because of a permanent change of station.

## Reminders

**Combat zone participants.** If you were a civilian who served in a combat zone or qualified hazardous duty area in support of the U.S. Armed Forces, you can get certain extensions

of deadlines for filing tax returns, paying taxes, filing claims for refund, and doing certain other tax-related acts. For details, see Pub. 3, Armed Forces' Tax Guide.

**Death due to terrorist or military action.** U.S. income taxes are forgiven for a U.S. Government civilian employee who dies as a result of wounds or injuries incurred while employed by the U.S. Government. The wounds or injuries must have been caused by terrorist or military action directed against the United States or its allies. The taxes are forgiven for the deceased employee's tax years beginning with the year immediately before the year in which the wounds or injury occurred and ending with the year of death.

If the deceased government employee and the employee's spouse filed a joint return, only the decedent's part of the joint tax liability is forgiven.

For additional details, see Pub. 559, Survivors, Executors, and Administrators.

**Form 8938.** If you have or had foreign financial assets, you may have to file Form 8938 with your return. See [Foreign Bank Accounts](#), later.

## Introduction

If you are a U.S. citizen working for the U.S. Government, including the foreign service, and you are stationed abroad, your income tax filing requirements are generally the same as those for citizens and residents living in the United States. You are taxed on your worldwide income, even though you live and work abroad.

However, you may receive certain allowances and have certain expenses that you generally do not have while living in the United States. This publication explains:

- Many of the allowances, reimbursements, and property sales you are likely to have, and whether you must report them as income on your tax return, and
- Many of the expenses you are likely to have, such as moving expenses and foreign taxes, and whether you can deduct them on your tax return.

**U.S. possessions.** This publication does not cover the rules that apply if you are stationed in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Virgin Islands, or Puerto Rico. That information is in Pub. 570, Tax Guide for Individuals With Income From U.S. Possessions.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](#). Or you can write to:

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Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.

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**Tax questions.** If you have a tax question not answered by this publication, check [IRS.gov](#) and [How To Get Tax Help](#) at the end of this publication.

## Useful Items

You may want to see:

### Publication

- 3** Armed Forces' Tax Guide
- 54** Tax Guide for U.S. Citizens and Resident Aliens Abroad
- 463** Travel, Gift, and Car Expenses
- 505** Tax Withholding and Estimated Tax
- 514** Foreign Tax Credit for Individuals
- 519** U.S. Tax Guide for Aliens
- 521** Moving Expenses
- 523** Selling Your Home

### Form (and Instructions)

- Schedule A** (Form 1040) Itemized Deductions
- 1040** U.S. Individual Income Tax Return
- 1116** Foreign Tax Credit
- 4868** Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- 8833** Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
- 8938** Statement of Specified Foreign Financial Assets
- FinCEN Form 114** Report of Foreign Bank and Financial Accounts (FBAR)

## U.S. Tax Return

### Filing Information

If you are a U.S. citizen or green card holder living or traveling outside the United States, you are generally required to file income tax returns in the same way as those residing in the United States. However, the special rules explained in the following discussions may apply to you. See also [Tax Treaty Benefits](#), later.

### When To File and Pay

Most individual tax returns cover a calendar year, January through December. The regular due date for these tax returns is April 15 of the following year. If April 15 falls on a Saturday, Sunday, or legal holiday, your tax return is considered timely filed if it is filed by the next business day that is not a Saturday, Sunday, or legal holiday. If you get an extension, you are

allowed additional time to file and, in some circumstances, pay your tax. You must pay interest on any tax not paid by the regular due date.

Your return is considered filed on time if it is mailed from and officially postmarked in a foreign country on or before the due date (including extensions), or given to a designated international private delivery service before midnight of the last date prescribed for filing. See your tax form instructions for a list of private delivery services that have been designated by the IRS to meet this "timely mailing as timely filing/paying" rule for tax returns and payments.

If your return is filed late, the postmark or delivery service date does not determine the date of filing. In that case, your return is considered filed when it is received by the IRS.

### Extensions

You may be able to get an extension of time to file your return and pay your tax.

**Automatic 2-month extension.** You can get an automatic 2-month extension (to June 15, for a calendar year return) to file your return and pay your tax if you are a U.S. citizen or resident 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. To get this extension, you must attach a statement to your return explaining how you qualified. You will owe interest on any tax not paid by the regular due date of your return.

**Married taxpayers.** If you file a joint return, either you or your spouse can qualify for the automatic extension. If you and your spouse file separate returns, the extension applies only to the spouse who qualifies.

**Additional extension.** You can apply for an additional extension of time to file your return by filing Form 4868. You must file Form 4868 by the due date for your income tax return.

Generally, you must file it by April 15. However, if you qualify for the automatic 2-month extension, you generally must file Form 4868 by June 15. Check the box on line 8 of Form 4868.

**Payment of tax.** You should estimate and pay any additional tax you owe when you file Form 4868 to avoid being charged a late-payment penalty. The late-payment penalty applies if, through withholding, etc., you paid less than 90% of your actual tax liability by the original due date of your income tax return. Even if the late-payment penalty does not apply, you will be charged interest on any unpaid tax liability from the original due date of the return until the tax is paid.

**Electronic filing.** You can file for the additional extension by phone, using your home computer, or through a tax professional. See Form 4868 for more information.

**Limit on additional extensions.** You generally cannot get a total extension of more than 6 months. However, if you are outside the United States and meet certain tests, you may be able to get a longer extension.

For more information, see Pub. 54.

## Foreign Bank Accounts

**FinCEN Form 114.** You must file Form 114, Report of Foreign Bank and Financial Accounts (FBAR), if you had any financial interest in, or signature or other authority over a bank, securities, or other financial account in a foreign country. You do not need to file the report if the assets are with a U.S. military banking facility operated by a financial institution or if the combined assets in the account(s) are \$10,000 or less during the entire year.

Form 114 is filed electronically with the Financial Crimes Enforcement Network (FinCEN). See the filing instructions at <https://bsaefiling.fincen.treas.gov>.

**Form 8938.** You also may be required to file Form 8938 with your U.S. income tax return to report your interest in foreign bank accounts and other specified foreign financial assets. For taxpayers living abroad, you generally do not have to file Form 8938 unless the total value of your specified foreign financial assets is more than \$200,000 (\$400,000 if married filing jointly) on the last day of the tax year or more than \$300,000 (\$600,000 if married filing jointly) at any time during the tax year. For more information, see Form 8938 and its instructions.

## U.S. Government Payments

Wages earned for performing services outside the United States is foreign income, regardless of your employer. If you are a U.S. citizen or resident alien, you must report all income from worldwide sources on your tax return unless it is exempt by U.S. law. This applies to earned income (such as wages) as well as unearned income (such as interest, dividends, and capital gains). If you are a nonresident alien, your income from sources outside the United States is not subject to U.S. tax.

## Foreign Earned Income Exclusion

Employees of the U.S. Government are not entitled to the foreign earned income exclusion or the foreign housing exclusion/deduction under section 911 because “foreign earned income” does not include amounts paid by the U.S. Government to you as an employee. But see [Other Employment](#), later.

### Special Situations

In the following two situations, your pay is from the U.S. Government and does not qualify for the foreign earned income exclusion.

**U.S. agency reimbursed by foreign country.** If you are a U.S. Government employee paid by a U.S. agency to perform services in a foreign country, your pay is from the U.S. Government and does not qualify for the foreign earned income exclusion or the foreign housing exclusion/deduction. This is true even if the U.S. agency is reimbursed by the foreign government.

**Employees of post exchanges, etc.** If you are an employee of an Armed Forces post exchange, officers’ and enlisted personnel club, Embassy commissary, or similar instrumentality of the U.S. Government, the earnings you receive are paid by the U.S. Government. This is true whether they are paid from appropriated or nonappropriated funds. These earnings are not eligible for the foreign earned income exclusion or the foreign housing exclusion/deduction.

## Tax Treaty Benefits

Most income tax treaties contain an article relating to remuneration from government services. Even if you are working in a foreign country with which the United States has an income tax treaty in force and the treaty article that applies to government services says that your government pay is taxable only in the foreign country, the treaty will likely contain a “saving clause,” which provides that the United States may tax its citizens and its residents as if the treaty had not come into effect. In some treaties, the government service article is an exception to the saving clause, but often only for individuals who are not U.S. citizens or green card holders. Consequently, if you are a U.S. citizen or green card holder, you will generally not be entitled to reduce your U.S. tax on your government pay. If you are neither a U.S. citizen nor green card holder, and you are treated as a resident of the treaty country under the treaty residence article (after application of the so-called “tie-breaker” rule), then you may be entitled to benefits under the government service article. Review the treaty text carefully.



**U.S. citizens must always file Form 1040.** Non-U.S. citizens who are treated as a resident of a treaty country under the treaty residence article (after application of the so-called “tie-breaker” rule) may file Form 1040NR and attach Form 8833.

If you pay or accrue taxes to the foreign country on your pay, you may be able to relieve double taxation with a foreign tax credit. Most income tax treaties contain an article providing relief from double taxation. Many treaties contain special foreign tax credit rules for U.S. citizens who are residents of a treaty country. For more information on the mechanics of the foreign tax credit, see [Foreign Taxes](#), later.

## Allowances, Differentials, and Special Pay

Most payments received by U.S. Government civilian employees for working abroad, including pay differentials, are taxable. However, certain foreign areas allowances, cost of living allowances, and travel allowances are tax free. The following discussions explain the tax treatment of allowances, differentials, and other special pay you receive for employment abroad.

**Pay differentials.** Pay differentials you receive as financial incentives for employment abroad are taxable. Your employer should have included these differentials as wages on your Form W-2, Wage and Tax Statement.

Generally, pay differentials are given for employment under adverse conditions (such as severe climate) or because the post of duty is located in a hazardous or isolated area that may be outside the United States. The area does not have to be a qualified hazardous duty area as discussed in Pub. 3. Pay differentials include:


- Post differentials,
- Special incentive differentials, and
- Danger pay.

**Foreign areas allowances.** Allowances (other than post differentials) received under the following laws are tax free.

- Chapter 9 of Title I of the Foreign Service Act of 1980.
- Section 4 of the Central Intelligence Agency Act of 1949, as amended.
- Title II of the Overseas Differentials and Allowances Act.
- Subsection (e) or (f) of the first section of the Administrative Expenses Act of 1946, as amended, or section 22 of such Act (5 U.S.C. sections 5726(b); 5727(b), (d)–(f); and 5913).

Your employer should not have included these allowances as wages on your Form W-2. These allowances cover such expenses as:

- Certain repairs to a leased home,
- Education of dependents in special situations,
- Motor vehicle shipment,
- Separate maintenance for dependents,
- Temporary quarters,
- Transportation for medical treatment, and
- Travel, moving, and storage.

 Allowances received by U.S. government civilian employees for the shipment of household goods and personal effects to or from a post of duty under 5 U.S.C. sections 5722–5724 are not exempt from tax.

Allowances received by foreign service employees for representation expenses are also tax free under the above provisions.

**Cost-of-living allowances.** If you are stationed outside the continental United States or in Alaska, your gross income does not include cost-of-living allowances (other than amounts received under Title II of the Overseas Differentials and Allowances Act) granted by regulations approved by the President of the United States. The cost-of-living portion of any other allowance (for example, a living and quarters allowance) is not included even if the underlying allowance is included in gross income. Cost-of-living allowances are not included on your Form W-2.

**Federal court employees.** If you are a federal court employee, the preceding paragraph also applies to you. The cost-of-living allowance must be granted by rules similar to regulations approved by the President.

**American Institute in Taiwan.** If you are an employee of the American Institute in Taiwan, allowances you receive are exempt from U.S. tax if they are equivalent to tax-exempt allowances received by civilian employees of the U.S. Government.

**Federal reemployment payments after serving with an international organization.** If you are a federal employee who is reemployed by a federal agency after serving with an international organization, you must include in income any reemployment payments you receive. These payments are equal to the difference between the pay, allowances, post differential, and other monetary benefits paid by the international organization and the pay and other benefits that would have been paid by the federal agency had you been detailed to the international agency.

**Allowances or reimbursements for travel and transportation expenses.** See [How To Report Business Expenses](#), later, for a discussion on whether a reimbursement or allowance for travel or transportation is included in your income.

**Lodging furnished to a principal representative of the United States.** If you are a principal representative of the United States stationed in a foreign country, you do not have to include in income the value of lodging (including utilities) provided to you as an official residence. However, amounts paid by the U.S. Government for your usual costs of operating and maintaining your household are taxable. If amounts are withheld from your pay to cover these expenses, you cannot exclude or deduct those amounts from your income.

**Peace Corps.** If you are a Peace Corps volunteer or volunteer leader, some allowances you receive are taxable and others are not.

**Taxable allowances.** The following allowances must be included on your Form W-2 and reported on your return as wages.

- If you are a volunteer leader, allowances paid to your spouse and minor children while you are training in the United States.
- The part of living allowances designated by the Director of the Peace Corps as basic compensation. This is the part for personal items such as domestic help, laundry and clothing maintenance, entertainment and recreation, transportation, and other miscellaneous expenses.
- Leave allowances.
- Readjustment allowances or "termination payments."

Taxable allowances are considered received by you when credited to your account.

**Example.** Gary Carpenter, a Peace Corps volunteer, gets \$175 a month during his period of service, to be paid to him in a lump sum at the end of his tour of duty. Although the allowance is not available to him until the end of his service, Gary must include it in his income on a monthly basis as it is credited to his account.

**Nontaxable allowances.** These generally include travel allowances and the part of living allowances for housing, utilities, food, clothing, and household supplies. These allowances should not be included on your Form W-2. These allowances are tax free whether paid by the U.S. Government or the foreign country in which you are stationed.

## Other Income

**Other employment.** If, in addition to your U.S. government pay, you receive income from a private employer or self-employment, you may qualify to claim the foreign earned income exclusion and the foreign housing exclusion and deduction under section 911 based on this other income provided you meet either the bona fide residence test or the physical presence test. In addition, if your spouse is a U.S. citizen or resident alien who earns income in a foreign country that is paid by a private employer or is from self-employment, he or she may also qualify for the exclusion or the deduction. For more information, see Pub. 54.

The tax treaty rules relating to income from personal services generally apply to income from private employment. As discussed above, the saving clause applies to you if you are a U.S. citizen or if you are a resident of the United States under the treaty residence article (after application of the so-called "tie-breaker" rule).

**Sale of personal property.** If you have a gain from the sale of your personal property (such as an automobile or a home appliance), whether directly or through a favorable exchange rate in converting the proceeds to U.S. dollars, the excess of the amount received in U.S. dollars over the cost or other basis of the property is a capital gain. Capital gains are reported on Schedule D (Form 1040), Capital Gains and Losses. However, losses from sales of your personal property, whether directly or through an unfavorable exchange rate, are not deductible.

**Sale of your home.** All or part of the gain on the sale of your main home, within or outside the United States, may be taxable. Losses are not deductible.

You may be able to exclude from income any gain up to \$250,000 (\$500,000 on a joint return). Generally, you must have owned and used the home as your main residence for 2 of the 5 years preceding the date of sale.

You can choose to have the 5-year test period for ownership and use suspended during any period you or your spouse is serving on qualified official extended duty as a member of the uniformed services, as a member of the Foreign Service of the United States, as an employee of the intelligence community, or as an employee or volunteer of the Peace Corps.

For detailed information on selling your home, see Pub. 523.

## Deductions and Credits — Business Expenses

Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses may deduct certain expenses such as travel expenses, transportation expenses, and other expenses connected to employment. Due to the suspension of miscellaneous itemized deductions subject to the 2% floor under section 67(a), employees who do not fit into one of the listed categories may not deduct employee business expenses. For more information on employee business expenses, see Pub. 463.

## Travel Expenses

Subject to certain limits, you can deduct your unreimbursed ordinary and necessary expenses of traveling away from home in connection with the performance of your official duties. These expenses include such items as travel costs, meals, lodging, baggage charges, local transportation costs (such as taxi fares), tips, and dry cleaning and laundry fees.

**TIP** *Your home for tax purposes (tax home) is your regular post of duty regardless of where you maintain your family home. Your tax home is not limited to the Embassy, consulate, or duty station. It includes the entire city or general area in which your principal place of employment is located.*

**Traveling away from home.** You are traveling away from home if you meet both of the following requirements.

- Your duties require you to be away from the general area of your tax home substantially longer than an ordinary day's work.
- You need to get sleep or rest to meet the demands of your work while away from home. This requirement is not satisfied by merely napping in your car.

You do not have to be away from your tax home for a whole day or from dusk to dawn as long as your relief from duty is long enough to get necessary sleep or rest.

**Temporary assignment.** If your assignment or job away from your tax home is temporary, your tax home does not change. You are considered to be away from home for the whole period, and your travel expenses are deductible. Generally, a temporary assignment in a single location is one that is realistically expected to last (and does in fact last) for 1 year or less.

However, if your assignment or job is indefinite, the location of the assignment or job becomes your new tax home and you cannot deduct your travel expenses while there. An assignment or job in a single location is considered indefinite if it is realistically expected to last for more than 1 year, whether or not it actually lasts for more than 1 year.

You must determine whether your assignment is temporary or indefinite when you start work. If you expect employment to last for 1 year or less, it is temporary unless there are facts and circumstances that indicate otherwise. Employment that is initially temporary may become indefinite due to changed circumstances. A series of assignments to the same location, all for short periods but that together cover a long period, may be considered an indefinite assignment.

**Exception for federal crime investigations or prosecutions.** If you are a federal employee participating in a federal crime investigation or prosecution, you may be able to deduct travel expenses even if you are away from your tax home for more than 1 year. This exception to the 1-year rule applies if the Attorney General certifies that you are traveling for the federal government in a temporary duty status to prosecute, or provide support services for the investigation or prosecution of, a federal crime.

**Limit on meals** You can generally deduct only 50% of the cost of your unreimbursed business-related meals. Generally, entertainment and entertainment-related meal expenses, membership dues, and facilities used in connection with these activities cannot be deducted.

**Primary purpose of trip must be for business.** If your trip was entirely for business, your unreimbursed travel expenses are generally deductible. However, if you spend some of your time on nonbusiness activities, part of your expenses may not be deductible.

If your trip was mainly personal, you cannot deduct your travel expenses to and from your destination. This applies even if you engage in business activities while there. However, you can deduct any expenses while at your destination that are directly related to your business.

**Expenses paid for others.** You generally cannot deduct travel expenses of your spouse, dependents, or other individuals who go with you on a trip.

**Home leave.** The Foreign Service Act requires U.S. citizens who are members of the foreign service to take a leave of absence after completing 3 years of continuous service abroad. This period is called “home leave” and can be used to take care of certain personal matters such as medical and dental checkups, buying a new wardrobe, and visiting relatives.

The amounts paid for your travel, meals, and lodging while on home leave are deductible as travel or business expenses subject to the rules and limits discussed earlier. You must be able to verify these amounts in order to claim them. Amounts paid on behalf of your family while on home leave are personal living expenses and are not deductible.

**More information.** See chapter 1 of Pub. 463 for more information on travel expenses.

## Transportation Expenses

You can deduct allowable transportation expenses that are directly related to your official duties. Transportation expenses include the cost of transportation by air, rail, bus, or taxi, and the cost of driving and maintaining your car. They do not include expenses you have when traveling away from home overnight. Those expenses are deductible as travel expenses and are discussed earlier.

**Commuting.** You cannot deduct your transportation costs of going between your home and your regular business location. These costs are personal commuting expenses.

If you have one or more regular business locations but must work at a temporary location, you can deduct the costs of commuting to that temporary place of work.

If you work at two or more places in the same day, you can deduct your expenses of getting from one place of work to the other.

**More information.** For more information on transportation expenses, see chapter 4 of Pub. 463.

## Other Employee Business Expenses

If you are one of the following individuals, special rules apply to deducting your employee business expenses.

**Armed Forces reservist (member of a reserve component).** You are a member of a reserve component of the Armed Forces of the United States if you are in the Army National Guard of the United States, Army, Navy, Marine Corps, the Air National Guard of the United States, Air Force, Coast Guard Reserve, or the Reserve Corps of the Public Health Service.

If you qualify, complete Form 2106 and include the amount attributable to the expenses for travel more than 100 miles away from home in connection with your performance of services as a member of the reserves, and attach Form 2106 to your return. These reserve-related travel expenses are deductible whether or not you itemize deductions. See Pub. 463 for additional details on how to report these expenses.

**Fee-basis state or local government official.** You are a qualifying fee-basis official if you are employed by a state or political subdivision of a state and are compensated, in whole or in part, on a fee basis.

If you qualify, complete Form 2106 and include the amount attributable to the expenses you incurred for services performed in that job, and attach Form 2106 to your return. These employee business expenses are deductible whether or not you itemize deductions.

**Qualified performing artist.** You are a qualified performing artist if you:

1. Performed services in the performing arts as an employee for at least two employers during the tax year,
2. Received from at least two of those employers wages of \$200 or more per employer,
3. Had allowable business expenses attributable to the performing arts of more than 10% of gross income from the performing arts, and
4. Had adjusted gross income of \$16,000 or less before deducting expenses as a performing artist.

In addition, if you are married, you must file a joint return unless you lived apart from your spouse for all of 2018. If you file a joint return, you must figure requirements (1), (2), and (3) separately for both you and your spouse. However, requirement (4) applies to the combined adjusted gross income of both you and your spouse.

If you meet all the requirements for a qualified performing artist, complete Form 2106 and include the amount attributable to performing-arts-related expenses, and attach Form 2106 to your return. Your performing-arts-related business expenses are deductible whether or not you itemize deductions.

**Disabled employee with impairment-related work expenses.** Impairment-related work expenses are the allowable expenses of an indi-

vidual with physical or mental disabilities for attendant care at his or her place of employment. They also include other expenses in connection with the place of employment that enable the employee to work. See Pub. 463 for more details. If you qualify, complete Form 2106 and include the amount attributable to impairment-related work expenses, and attach Form 2106 to your return.

**TIP** *To deduct any expenses for travel, including those certified by the Secretary of State, you must meet the rules for recordkeeping and accounting to your employer. These rules are explained in Pub. 463.*

## Recordkeeping Rules

If you claim a deduction for unreimbursed business expenses, you must keep timely and adequate records of all your business expenses.

For example, you must keep records and supporting evidence to prove the following elements about deductions for travel expenses (including meals and lodging while away from home).

- The amount of each separate expense for travel away from home, such as the cost of your transportation, lodging, or meals. You may total your incidental expenses if you list them in reasonable categories such as daily meals, gasoline and oil, and taxi fares.
- For each trip away from home, the dates you left and returned and the number of days spent on business.
- The destination or area of your travel, described by the name of the city, town, or similar designation.
- The business reason for your travel or the business benefit gained or expected to be gained from your travel.

**How to record your expenses.** Records for proof of your expenses should be kept in an account book, diary, statement of expense, or similar record. They should be supported by other records, such as receipts or canceled checks, in sufficient detail to establish the elements for these expenses. You do not need to duplicate information in an account book or diary that is shown on a receipt as long as your records and receipts complement each other in an orderly manner.

Each expense should be recorded separately in your records. However, some items can be totaled in reasonable categories. You can make one daily entry for categories such as taxi fares, telephone calls, meals while away from home, gas and oil, and other incidental costs of travel. You may record tips separately or with the cost of the service.

**RECORDS** Documentary evidence generally is required to support all lodging expenses while traveling away from home. It is also required for any other expense of \$75 or more, except transportation charges if the evidence is not readily available. Documentary evidence is a receipt, paid bill, or similar proof sufficient to support an expense. It ordinarily will be considered adequate if it shows the amount,

date, place, and essential business character of the expense.



*A canceled check drawn payable to a named payee would not by itself support a business expenditure. You must have other evidence to show that the check was used for a business purpose.*

**Your records must be timely.** Record the elements for the expense in your account book or other record at or near the time of the expense. A timely kept record has more value than statements prepared later when, generally, there is a lack of accurate recall.

**Confidential information.** You do not need to put confidential information relating to an element of a deductible expense (such as the place, business purpose, or business relationship) in your account book, diary, or other record. However, you do have to record the information elsewhere at or near the time of the expense and have it available to fully prove that element of the expense.

**More information.** Recordkeeping is discussed in detail in chapter 5 of Pub. 463, Travel, Gifts, and Car Expenses.

## How To Report Business Expenses

As a U.S. Government employee, your business expense reimbursements are generally paid under an accountable plan and are not included in your wages on your Form W-2. If your expenses are not more than the reimbursements, you do not need to show your expenses or reimbursements on your return.

However, if you do not account to your employer for a travel advance or if you do not return any excess advance within a reasonable period of time, the advance (or excess) will be included in your wages on your Form W-2.

## Deductions and Credits — Nonbusiness Expenses

In addition to deductible business expenses, you may be entitled to deduct certain other expenses.

### Moving Expenses

If you are a member of the Armed Forces on active duty and you move because of a permanent change of station, you can deduct your unreimbursed moving expenses.

**What constitutes a permanent change of station?** A permanent change of station includes:

- A move from your home to your first post of active duty,
- A move from one permanent post of duty to another, and
- A move from your last post of duty to your home or to a nearer point in the United States. The move must occur within 1 year of ending your active duty or within the pe-

riod allowed under the Joint Travel Regulations.

**Deductible moving expenses.** Moving expenses that can be deducted include the reasonable costs of:

- Moving household goods and personal effects (including packing, crating, in-transit storage, and insurance) of both you and members of your household, and
- Traveling (including lodging) from the former residence to the new place of residence.



*The cost of your meals is not a deductible moving expense.*

The costs of moving household goods include the reasonable expenses of moving household goods and personal effects to and from storage. For a foreign move, the costs also include expenses of storing the goods and effects for part or all of the period that your new job location abroad continues to be your main job location.

**Expenses must be reasonable.** You can deduct only those expenses that are reasonable for the circumstances of your move. For example, the costs of traveling from your former home to your new one should be by the shortest, most direct route available by conventional transportation.

**Members of your household.** A member of your household includes anyone who has both your former home and new home as his or her home. It does not include a tenant or employee unless you can claim that person as a dependent.

**Retirees.** You can deduct the costs of moving to the United States when you permanently retire if both your former main job location and former home were outside the United States and its possessions.

**Survivors.** You can deduct moving expenses for a move to the United States if you are the spouse or dependent of a person whose main job location at the time of death was outside the United States and its possessions. The move must begin within 6 months after the decedent's death. It must be from the decedent's former home outside the United States, and that home must also have been your home.

**How to report moving expenses.** Use Form 3903 to report your moving expenses and figure your allowable deduction. Claim the deduction as an adjustment to income on Form 1040.

**Reimbursements.** Generally, you must include reimbursements of, or payments for, non-deductible moving expenses in gross income for the year paid. You also must include in gross income reimbursements paid to you under a nonaccountable plan. However, there is an exception for the tax-free foreign areas allowances described earlier under [Allowances, Differentials, and Special Pay](#).

**Additional information.** For additional information about moving expenses, see Pub. 521.

## Other Itemized Deductions

You may be able to claim other itemized deductions not connected to your employment.

**Contributions.** You can deduct contributions to qualified organizations created or organized in or under the laws of the United States or its possessions. You cannot deduct contributions you make directly to foreign organizations (except for certain Canadian, Honduras, Israeli, and Mexican charities), churches, and governments. For more information, see Pub. 526, Charitable Contributions.

**Real estate tax and home mortgage interest.** If you receive a tax-free housing allowance, your itemized deductions for real estate taxes and home mortgage interest are limited. You must reduce the amount of each deduction that would otherwise be allowable by the amount of each expense that is related to the tax-free allowance.

**Example.** Adam is a federal employee working overseas who receives a \$6,300 tax-free housing and utility allowance. During the year, Adam used the allowance, with other funds, to provide a home for himself. His expenses for this home totaled \$8,400 and consisted of mortgage principal (\$500), insurance (\$400), real estate taxes (\$1,400), mortgage interest (\$4,000), and utility costs (\$2,100). Adam did not have any other expenses related to providing a home for himself.

Adam must reduce his deductions for home mortgage interest and real estate taxes. He figures a reasonable way to reduce them is to multiply them by a fraction: its numerator is \$6,300 (the total housing and utility allowance) and its denominator is \$8,400 (the total of all payments to which the housing and utility allowance applies). The result is  $\frac{3}{4}$ . Adam reduces his otherwise allowable home mortgage interest deduction by \$3,000 (the \$4,000 he paid  $\times \frac{3}{4}$ ) and his otherwise allowable real estate tax deduction by \$1,050 (the \$1,400 he paid  $\times \frac{3}{4}$ ). He can deduct \$1,000 of his mortgage interest (\$4,000 – \$3,000) and \$350 of his real estate taxes (\$1,400 – \$1,050) when he itemizes his deductions.

**Exception to the reduction.** If you receive a tax-free housing allowance as a member of the military or the clergy, you do not have to reduce your deductions for real estate tax and home mortgage interest expenses you are otherwise entitled to deduct.

**Required statement.** If you receive a tax-free housing allowance and have real estate tax or home mortgage interest expenses, attach a statement to your tax return. The statement must contain all of the following information.

- The amount of each type of tax-free income you received, such as a tax-free housing allowance or tax-free representation allowance.
- The amount of otherwise deductible expenses attributable to each type of tax-free income.
- The amount attributable to each type of tax-free income that was not directly attributable to that type of tax-free income.

- An explanation of how you determined the amounts not directly attributable to each type of tax-free income.

The statement must also indicate that none of the amounts deducted on your return are in any way attributable to tax-free income.

## Foreign Taxes

If you pay or accrue taxes to a foreign government, you generally can choose to either claim them as a credit against your U.S. income tax liability or deduct them as an itemized deduction when figuring your taxable income.



*Do not include the foreign taxes paid or accrued as withheld income taxes on your Form 1040.*

**Foreign tax credit.** Your foreign tax credit is subject to a limit based on your taxable income from foreign sources. If you choose to figure a credit against your U.S. tax liability for the foreign taxes, you generally must complete Form 1116 and attach it to your U.S. income tax return.

You cannot claim a credit for foreign taxes paid on amounts excluded from gross income under the foreign earned income or housing exclusions. If all your foreign income is exempt from U.S. tax, you will not be able to claim a foreign tax credit.

If, because of the limit on the credit, you cannot use the full amount of qualified foreign taxes paid or accrued in the tax year, you are allowed to carry the excess back 1 year and then forward 10 years.

**Exemption from limit.** You can elect to not be subject to the foreign tax limit if you meet all the following conditions.

- Your only foreign income is passive income, such as interest, dividends, and royalties.
- The total of all your foreign taxes is not more than \$300 (\$600 for joint tax returns).
- The foreign income and taxes are reported to you on a payee statement, such as Form 1099-DIV, Dividends and Distributions, or 1099-INT, Interest Income.

If you make the election, you can claim a foreign tax credit without filing Form 1116. However, you cannot carry back or carry over any unused foreign tax to or from this year.

**Foreign tax deduction.** You cannot deduct foreign taxes paid on income you exclude under the foreign earned income or housing exclusions.

**Example.** Dennis and Christina are married and live and work in Country X. Dennis works for the U.S. Government and Christina is employed by a private company. They pay income tax to Country X on Christina's income only.

Dennis and Christina file a joint tax return and exclude all of Christina's income. They cannot claim a foreign tax credit or take a deduction for the taxes paid to Country X.

**More information.** The foreign tax credit and deduction, their limits, and carryback and carry-

over provisions are discussed in detail in Pub. 514.

## Local (Foreign) Tax Return

As a U.S. Government employee, you are expected to observe and fulfill all tax obligations imposed by the host country government. Check with local tax authorities to determine whether you are considered a tax resident of your host country, whether you are required to file a host country tax return and whether you owe taxes to the host country.

## Tax Treaty Benefits

As discussed earlier, most income tax treaties contain an article relating to remuneration from government services. Review the treaty text carefully to determine whether your U.S. Government remuneration is taxable in the host country. You will first have to determine whether you are a resident of your host country under the treaty residence article (after application of the so-called "tie-breaker" rule).

If you or your spouse receives income from a private employer or self-employment, review the tax treaty rules relating to income from personal services and to business profits to determine whether that income is taxable in the host country.

If you pay or accrue taxes to both the host country and the United States, you may be able to relieve double taxation with a foreign tax credit. Most income tax treaties contain an article providing relief from double taxation. Many treaties contain special foreign tax credit rules for U.S. citizens who are residents of a treaty country. For more information about the foreign tax credit, see [Foreign Taxes](#), earlier.

## Other Agreements

The United States may be a party to agreements other than income tax treaties that may affect your tax obligations to the host country. For example, consular employees may be exempt from host country tax under the Vienna Convention on Consular Relations or bilateral consular agreements. Similarly, certain diplomatic staff may be exempt from host country tax under the Vienna Convention on Diplomatic Relations. Check with the appropriate U.S. Embassy for more information.

## Double Withholding

If your U.S. Government pay is subject to withholding in both the United States and the foreign country, you may reduce the amount of U.S. tax that is withheld from your pay if you expect to be entitled to a foreign tax credit on your U.S. income tax return on this income. See Pub. 505, Tax Withholding and Estimated Tax, for a worksheet to determine how to revise Form W-4, Employee's Withholding Allowance Certificate.

## How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](#) and find resources that can help you right away.

**Tax reform.** Major tax reform legislation impacting individuals, businesses, and tax-exempt entities was enacted in the Tax Cuts and Jobs Act on December 22, 2017. Go to [IRS.gov/TaxReform](#) for information and updates on how this legislation affects your taxes.

**Preparing and filing your tax return.** Find free options to prepare and file your return on [IRS.gov](#) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$55,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](#) to see your options for preparing and filing your return which include the following.

- **Free File.** Go to [IRS.gov/FreeFile](#) to see if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to [IRS.gov/VITA](#), download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to [IRS.gov/TCE](#), download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.



**Getting answers to your tax questions.** On [IRS.gov](#), get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](#) for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](#) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to [IRS.gov/Pub17](#) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2018 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.
- You may also be able to access tax law information in your electronic filing software.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](#) to view, download, or print all of the forms and publications you may need. You

can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

**Using direct deposit.** The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

**Refund timing for returns claiming certain credits.** The IRS can't issue refunds before mid-February 2019 for returns that claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

**Getting a transcript or copy of a return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 800-908-9946, or
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the EIC.
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number.
- The [IRS Withholding Calculator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) estimates the amount you should have withheld from your paycheck for federal income tax purposes and can help you perform a "paycheck checkup."
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

**Resolving tax-related identity theft issues.**

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

**Checking on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- The IRS can't issue refunds before mid-February 2019 for returns that claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

**Making a tax payment.** The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OFA\)](https://www.irs.gov/OFA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe.

**Checking the status of an amended return.** Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in

our system and processing it can take up to 16 weeks.

**Understanding an IRS notice or letter.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**Contacting your local IRS office.** Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/Videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Getting tax information in other languages.** For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/TaxpayerBillOfRights).

### How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/TaxpayerAdvocate) to help you understand [what these rights mean to you](https://www.irs.gov/WhatTheseRightsMeanToYou) and how they apply. These are *your* rights. Know them. Use them.

### What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do



everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

## How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](#). You can also call them at 877-777-4778.

## How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](#).

TAS also has a website, [Tax Reform Changes](#), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040. Go to [TaxChanges.us](#) for more information.

## Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit [TaxpayerAdvocate.IRS.gov/LITCmap](#) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](#).

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To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

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