

# IRS News Release

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## June 16 Deadline Nears for Taxpayers Living Abroad; June 4 IRS Webinar Can Help Those Reporting Foreign Accounts

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WASHINGTON —Taxpayers abroad qualifying for an automatic two-month extension must file their 2013 federal income tax returns by Monday, June 16, according to the Internal Revenue Service.

The June 16 deadline applies to U.S. citizens and resident aliens living overseas, or serving in the military outside the U.S. on the regular April 15 due date. Eligible taxpayers get one additional day because the normal June 15 extended due date falls on Sunday this year. To use the two-month extension, taxpayers must attach a statement to their tax return explaining which of these two situations applies. See [U.S. Citizens and Resident Aliens Abroad](#) for more information.

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 on their federal income tax return. Separately, U.S. persons with foreign accounts whose aggregate value exceeded \$10,000 at any time during 2013 must file electronically with the Treasury Department a Financial Crimes Enforcement Network (FinCEN) Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

Form 114 replaces TD F 90-22.1, the FBAR form used in the past. It is due to the Treasury Department by Monday, June 30, must be filed electronically, and is only available online through the [BSA E-Filing System](#) website. This due date cannot be extended and tax extensions do not extend the FBAR filing due date. For details on FBAR requirements, see [Report of Foreign Bank and Financial Accounts \(FBAR\)](#).

To help those with the obligation to report their foreign accounts comply with the FBAR filing requirement, the IRS will hold a free one-hour webinar on Wednesday, June 4 starting at 2 p.m. Eastern time. Those interested in participating in the [webinar](#) must [register](#) for this event. More information is available on IRS.gov.

Taxpayers abroad can now use [IRS Free File](#) to prepare and electronically file their returns for free. This means both U.S. citizens and resident aliens living abroad with adjusted gross incomes (AGI) of \$58,000 or less can use brand-name software to prepare their returns and then e-file them for free. A second option, Free File Fillable Forms, the electronic version of IRS paper forms, has no income limit and is best suited to people who are comfortable preparing their own tax return. Check out the [e-file](#) link on IRS.gov to find out more about these and other electronic filing options. E-file and Free File will be available until Oct. 15, 2014.

Taxpayers who cannot meet the June 16 deadline can get an automatic extension until Oct. 15, 2014. This is an extension of time to file, not an extension of time to pay. Interest, [currently](#) at the rate of three percent per year compounded daily, applies to any payment made after April 15, 2014. In some cases, a late payment penalty, usually 0.5 percent per month, applies to payments made after June 16, 2014.

Taxpayers abroad, regardless of income, can use Free File to request a tax-filing extension. Alternatively, eligible taxpayers can download and file [Form 4868](#), available on IRS.gov.

In some cases, an additional extension beyond Oct. 15 may be available. Details are in [Publication 54](#), Tax Guide for U.S. Citizens and Resident Aliens Abroad. In addition, members of the military and others serving in Afghanistan and other combat zone localities normally have until at least 180 days after they leave the combat zone to file their returns and pay any taxes due. For details, see Extension of Deadlines in [Publication 3](#), Armed Forces Tax Guide.

Any U.S. taxpayer here or abroad with tax questions can use the online [IRS Tax Map](#) and the [International Tax Topic Index](#) to get answers. These online tools assemble or group IRS forms, publications and web pages by subject and provide users with a single entry point to find tax information.