

IRS News Release

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Help for International Taxpayers Begins on IRS.gov; Six YouTube Videos Now Available to Assist

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WASHINGTON – The Internal Revenue Service reminds U.S. taxpayers living abroad, as well as other international taxpayers, that IRS.gov provides the best starting place for getting answers to their important tax questions. This filing season, six new YouTube videos on common issues that international taxpayers face are also available.

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. The web site also features a [directory](#) that includes overseas tax preparers.

“These resources provide critical information to assist taxpayers with many different needs,” said IRS Commissioner John Koskinen. “Tax issues can be even more challenging for international taxpayers, and IRS.gov provides important details they need to understand their obligations.”

International taxpayers will find the online [IRS Tax Map](#) and the [International Tax Topic Index](#) to be valuable sources of answers for their tax questions. 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.

In 2015, the IRS also created videos to assist international taxpayers with some of their most common questions. The videos cover the following international taxpayer topics:

- [Filing Requirements](#)
- [Foreign Earned Income Exclusion](#)
- [Individual Taxpayer Identification Number \(ITIN\)](#)
- [Filing Status if Married to a Nonresident Alien](#)
- [Foreign Tax Credit](#)
- [Introduction to the International Taxpayers Web Page](#)

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 and videos are designed to help affected taxpayers understand how these rules apply to them.

Federal law requires U.S. citizens and resident aliens to report 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.

Taxpayers with an interest in, or signature or other authority over, foreign financial accounts whose aggregate value exceeded \$10,000 at any time during 2015 must file with the Treasury Department a Financial Crimes Enforcement Network (FinCEN) [Form 114](#), Report of Foreign Bank and Financial Accounts (FBAR). It is due to the Treasury Department by June 30, 2016, must be filed electronically and is only available online through the [BSA E-Filing System](#) website. For details regarding the FBAR requirements, see [Report of Foreign Bank and Financial Accounts \(FBAR\)](#).

U.S. taxpayers with foreign accounts should also understand their [reporting requirements](#) under the Foreign Account Tax Compliance Act (FATCA). Third-party information reporting from foreign financial institutions or through intergovernmental agreements began in 2015.

In addition, under FATCA, certain U.S. taxpayers holding financial assets outside the United States must report those assets to the IRS on [Form 8938](#), Statement of Specified 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. Reporting thresholds vary based on whether a taxpayer files a joint income tax return or lives abroad. See the instructions for Form 8938 for more information.

To help avoid delays with tax refunds, taxpayers living abroad should visit the [Helpful Tips for Effectively Receiving a Tax Refund for Taxpayers Living Abroad](#) page.

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 two topics involve [filing requirements](#) and [filing status of a U.S. citizen or resident alien married to a nonresident alien](#).

More information on the tax rules that apply to U.S. citizens and resident aliens living abroad can be found in, [Publication 54](#), Tax Guide for U.S. Citizens and Resident Aliens Abroad, available on IRS.gov.