



# U.S. Citizens and Resident Aliens Abroad

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If you are a U.S. citizen or resident alien, the rules for filing income, estate, and gift tax returns and paying estimated tax are generally the same whether you are in the United States or abroad. Your worldwide income is subject to U.S. income tax, regardless of where you reside.

## When to File

If you are a U.S. citizen or resident alien residing overseas, or are in the military on duty outside the U.S., on the regular due date of your return, you are allowed an [automatic 2-month extension](#) to file your return and pay any amount due without requesting an extension. For a calendar year return, the automatic 2-month extension is to June 15. If you qualify for this 2-month extension, penalties for paying any tax late are assessed from the 2-month extended due date of the payment (June 15 for calendar year taxpayers). However, even if you are allowed an extension, you will have to pay interest on any tax not paid by the regular due date of your return (April 15 for calendar year taxpayers).

If you qualify for the 2-month extension but are unable to file your return by the automatic 2-month extension date, you can request an additional extension to October 15 by filing [Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return](#), before the automatic 2-month extension date. However, if you qualify for the 2-month extension, penalties for paying any tax late are assessed from the extended due date of the payment (June 15 for calendar year taxpayers). Otherwise, if you do not qualify for the 2-month extension, penalties for paying late are assessed from the original due date of your return (April 15 for calendar year taxpayers). Also, even if you are allowed extensions to June 15 and/or October 15, you will owe interest on any unpaid tax amount from the original due date of the return (April 15 for calendar year taxpayers).

## Where to File

If you are a U.S. citizen or resident alien (Green Card Holder) and you live in a foreign country, mail your U.S. tax return to:

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

Estimated tax payments should be mailed with form 1040-ES to:

Internal Revenue Service  
P.O. Box 1300  
Charlotte, NC 28201-1300  
USA

Taxpayers with an AGI (Adjusted Gross Income) within a specified threshold can electronically file their tax return for free using [freefile](#). Taxpayers with an AGI greater than the specified threshold can either use the [Free File Fillable Forms](#) or [efile by purchasing commercial software](#). A limited number of companies provide software that can accommodate foreign addresses. To determine which will work best for you, view the complete [Free File Software list](#) and the services provided.

## Taxpayer Identification Number

Each taxpayer who files, or is claimed as a dependent on, a U.S. tax return will need a social security number (SSN) or individual taxpayer identification number (ITIN). To obtain a SSN, use form SS-5, Application for a Social Security Card. To get form SS-5, or to find out if you are eligible for a social security card, contact a Social Security Office or visit [Social Security International Operations](#). If you, or your spouse, are not eligible for a SSN, you can obtain an [ITIN](#) by filing form W-7 along with appropriate documentation.

## Exchange Rates

You must express the amounts you report on your U.S. tax return in U.S. dollars. If you receive all or part of your income or pay some or all of your expenses in foreign currency, you must translate the foreign currency into U.S. dollars. Taxpayers generally use the yearly average exchange rate to report foreign-earned income that was received regularly throughout the year. However, if you had foreign transactions on specific days, you may also use the exchange rates for those days. Exchange rates can be found at [Foreign Currency and Currency Exchange Rates](#). Yearly average currency exchange rates for most countries can be found at [Yearly Average Currency Exchange Rates](#).

## How to Get Tax Help

The IRS Office in Philadelphia provides international tax assistance. This office is open Monday through Friday from 6:00 a.m. to 11:00 p.m. EST and can be contacted by:

- Phone: 1 (267) 941-1000 (not toll-free)
- FAX:1 (267) 941-1055
- Email: [Email the IRS](#)  
(e-mail is for general tax questions; NOT questions regarding your tax account)

- Mail: Internal Revenue Service  
Philadelphia, Pa 19255-0725

Taxpayer service, formerly offered at the foreign posts of duty, is no longer available. See [Contact My Local Office Internationally](#) for more details on international services.

## Help with Unresolved Tax Problems

If you are experiencing a tax problem that is causing you economic harm or has not been resolved through normal channels, you can [contact the Taxpayer Advocate](#).

## References/Related Topics

- [eFile](#)
- [Expatriation Tax](#)  
(for US citizens/residents who have renounced their US citizenship and long-term permanent residents who have ended their US resident status for federal tax purposes)
- [Filing Requirements](#) (for US citizens/residents abroad)
- [Filing Prior Year Tax Returns](#)
- [Foreign Earned Income](#)
- [Foreign Earned Income Exclusion](#) (for US citizens/residents living and working outside the United States)
- [Foreign Tax Credit](#) (for US citizens/residents who paid or accrued foreign taxes to a foreign country on foreign source income)
- [Forms and Publications](#)
- [Frequently Asked Questions \(FAQs\) About International Individual Tax Matters](#) (for US citizens/residents abroad)
- [Fulbright Grants](#)
- [Hong Kong Scheme 6000 Payments: FAQs](#)
- [Individuals Living in U.S. Possessions](#)
- [Moving Expenses](#) (to and from the United States)
- [Publication 54, Tax Guide for U.S. Citizens and Residents Abroad](#)
- [Publication 519, U.S. Tax Guide for Aliens](#)
- [Reporting Foreign Bank Accounts \(FBAR\)](#)
- [Social Security Agreements with Foreign Countries \(Totalization Agreements\)](#)
- [Social Security Tax Consequences of Working Abroad](#)
- [State Taxes](#) (at the Federation of Tax Administrators site)
- [Tax Information for Members of U.S. Armed Forces](#)
- [Tax Tips](#)
- [U.S. Government Civilian Employees Stationed Abroad](#)
- [Yearly Average Currency Exchange Rates](#)
- [Revocation or Denial of Passport in Case of Certain Unpaid Taxes](#)

*Page Last Reviewed or Updated: 10-Jul-2019*