

Publication 516

U.S. Government Civilian Employees Stationed Abroad

Volume 2 of 2



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/Korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/Spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/Russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/Chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)



Department of the Treasury
Internal Revenue Service

Publication 516 (Rev. 11-2024) Catalog Number 39335U
Department of the Treasury **Internal Revenue Service** www.irs.gov



Visit the Accessibility
Page on [IRS.gov](https://www.irs.gov)

This page is intentionally left blank

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. For more information, see Pub. 3.

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 period allowed under the Joint Travel Regulations.

Deductible moving expenses. Moving expenses that can be deducted include the reasonable unreimbursed 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.

For a foreign move, the costs of moving household goods include the reasonable expenses of moving household goods and personal effects to and from storage. Also included are reasonable costs associated with 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 their 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 territories.

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 territories. 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, Moving Expenses to report your moving expenses and figure your allowable deduction. Claim the deduction as an adjustment to income on [Schedule 1 \(Form 1040\), Additional Income and Adjustments to Income](#). See [Form 3903](#).

Reimbursements. Generally, you must include reimbursements of, or payments for, nondeductible moving expenses in gross income for the year paid. You must also 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 the [Instructions for Form 3903.](#)

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 territories. 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. Sydney is a federal employee working overseas who receives a \$6,300 tax-free housing and utility allowance. During the year, Sydney used the allowance, with other funds, to provide the home. 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). Sydney didn't have any other expenses related to providing for the home.

Sydney must reduce any deductions for home mortgage interest and real estate taxes. Sydney 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 $\frac{3}{4}$. Sydney reduces the otherwise

allowable home mortgage interest deduction by \$3,000 (the \$4,000 paid $\times \frac{3}{4}$) and the otherwise allowable real estate tax deduction by \$1,050 (the \$1,400 paid $\times \frac{3}{4}$). Sydney can deduct \$1,000 of the mortgage interest (\$4,000 – \$3,000) and \$350 of the real estate taxes (\$1,400 – \$1,050) if Sydney itemizes 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. 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. Pat and Charlie are married and live and work in Country X. Pat works for the U.S. Government and Charlie is employed by a private company. They pay income tax to Country X on Charlie's income only.

Pat and Charlie file a joint tax return and exclude all of Charlie'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 carryover provisions are discussed in detail in [Pub. 514, Foreign Tax Credit for Individuals](#).

This page is intentionally left blank

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 “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*, above. For more information about U.S. Tax Treaties, see [*Pub. 901*](#).

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 Certificate*.

This page is intentionally left blank

1.

How To Get Tax Help

Assistance for overseas taxpayers is available in the U.S and certain foreign locations.

Taxpayer Assistance Inside the United States

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](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from

banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free

tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/ VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** 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. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use

MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MilTax\)](https://MilitaryOneSource.mil/MilTax).

- Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to IRS.gov/Tools for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/ EITCAssistant\)](https://IRS.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://IRS.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://IRS.gov/W4App) makes it easier for you to estimate the federal income tax

you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.

- The [First-Time Homebuyer Credit Account Look-up](#) ([IRS.gov/HomeBuyer](#)) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator](#) ([IRS.gov/SalesTax](#)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone

prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at

[SSA.gov/employer](https://ssa.gov/employer) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/SocialMedia](https://irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://Youtube.com/irsvideos)

- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

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

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who

need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

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 and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your

most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/ Account](https://www.irs.gov/Account).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS online account. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/identitytheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax

professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.

- Call the automated refund hotline at 800-829-1954.



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

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how 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 Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.

- [Electronic Funds Withdrawal](#): Schedule a payment 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.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or

from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

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](https://www.irs.gov/opa) ([IRS.gov/ OPA](https://www.irs.gov/opa)) 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](https://www.irs.gov/oic) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/oic).

Filing Amended Returns. Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X, Amended U.S Individual Income Tax Return.



It can take up to 3 weeks from the date you filed 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 you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Responding to an IRS notice or letter.

You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on

IRS.gov to take further action. To learn more about the tool, go to [IRS.gov/Upload](https://www.irs.gov/Upload).

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, 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 and to 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."

This page is intentionally left blank

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. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

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](#) to help you understand what these rights mean to you 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*](#). To find your advocate's number:

- Go to TaxpayerAdvocate.IRS.gov/Contact-Us;
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at IRS.gov/pub/irspdf/p1546.pdf;
- Call the IRS toll free at 800-TAX-FORM
- (800-829-3676) to order a copy of Pub. 1546;
- Check your local directory; or
- Call TAS toll free 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, report it to TAS at IRS.gov/SAMS. Be sure to not include any personal taxpayer information.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs 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. For more information or to find an LTC near you, go to the LTC page at [TaxpayerAdvocate.IRS.gov/LITC](https://taxpayeradvocate.irs.gov/LITC) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/pub/irs-pdf/p4134.pdf), at [IRS.gov/pub/irs-pdf/p4134.pdf](https://www.irs.gov/pub/irs-pdf/p4134.pdf).

Taxpayer Assistance Outside the United States

If you are outside the United States, you can call 267-941-1000 (English-speaking only). This number is not toll free.



If you wish to write instead of calling, address your letter to: Rico depending on your location. If you select Spanish, your call will be routed to the Puerto Rico office for assis-

Internal Revenue Service

International Accounts

Philadelphia, PA 19255-0725 U.S.A.

Additional contacts for taxpayers who live outside the United States are available at [IRS.gov/uac/Contact-My-Local-Office-Internationally](https://www.irs.gov/uac/Contact-My-Local-Office-Internationally).

Taxpayer Advocate Service (TAS). If you live outside the United States, you can call TAS at +15.15.56.46.827.

Your call will be automatically routed to Hawaii or Puerto Rico depending on your location. If you select Spanish, your call will be routed to the Puerto Rico office for assistance. You can contact the Taxpayer Advocate at:

Internal Revenue Service
Taxpayer Advocate Service
City View Plaza, 48 Carr 165,
Guaynabo, P.R. 00968-8000

You can call TAS toll free at 877-777-4778. For more information on TAS and contacts if you are outside of the United States, go to *TaxpayerAdvocate.IRS.gov/Get-Help/International/*.

Index



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.

A

Allowances 4

American Institute in Taiwan 5

Assistance (*See Tax help*)

Away from home 6

B

Business expenses, how to report 8

C

Combat zone 1

Commuting expenses 7

Contributions 9

Cost-of-living allowances 5

Credit for foreign taxes 10

D

Danger pay (See Pay differentials)

Death due to terrorist action 1

Deduction for foreign taxes 10

Differential pay 4

E

Entertainment expenses 6

Extension of time to file return 2

F

Federal court employees 5

Federal crime investigations 6

Filing information 2

Foreign areas allowances 4

Foreign bank accounts 3

**Foreign earned income and housing
exclusions** 3

Foreign income 3

Foreign taxes 10

Forms:

1116 10

3903 9

FinCEN 114 3

H

Home leave 7

Home mortgage interest 9

Home, sale of 6

I

Interest on home mortgage 9

**International organization, U.S.
reemployment after serving with** 5

Itemized deductions:

Contributions 9

Home mortgage interest 9

Real estate tax 9

L

Lodging 5

M

Meal expenses 6

Mortgage interest 9

Moving expenses 8, 9

P

Pay differentials 4

Peace Corps volunteers 5

Personal property, sale of 6

Post differentials (See Pay differentials)

Post exchanges 4

Principal representative 5

Proving expenses 8

Publications (See Tax help)

R

Real estate tax 9

Recordkeeping, business expenses 8

Reemployed by federal agency 5

Reporting:

Business expenses 8

Moving expenses 8, 9

S

Sale of home 6

Sale of personal property 6

T

Taiwan, American Institute in 5

Tax credit for foreign taxes 10

Tax help 11

Temporary assignment 6

Terrorist action 1

Transportation expenses 7

Travel expenses 6

W

When to file return 2

This page is intentionally left blank