

Publication 570

Tax Guide for Individuals With Income From U.S. Territories

For use in preparing

2024 Returns

Volume 3 of 4



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Moving expense deduction. The deduction for moving expenses is suspended unless you are a member of the U.S. Armed Forces who moves pursuant to a military order and incident to a permanent change of station. For more information, see Pub. 3. If you meet these requirements, see the discussion below.

If you are a bona fide resident in the tax year of your move, enter your deductible expenses on your Guam tax return.

If you are not a bona fide resident, enter your deductible expenses on Form 3903, and enter the deductible amount on Schedule 1 (Form 1040), line 14, and on Form 5074, line 20.

Self-employment tax. If you have no U.S. filing requirement, but have income that is effectively connected with a trade or business in Guam, you must file Form 1040-SS with the United States to report your self-employment income and, if necessary, pay self-employment tax.

Additional Medicare Tax. You may be required to pay Additional Medicare Tax. Also, you may need to report Additional Medicare Tax withheld by your employer. For more information, see *Additional Medicare Tax* under *Special Rules for Completing Your U.S. Tax Return* in chapter 4.

Estimated tax payments. To see if you are required to make payments of estimated income tax, self-employment tax, and/or Additional Medicare Tax to the IRS, see Form 1040-ES.

Payment of estimated tax. If you must pay estimated tax, make your payment to the jurisdiction where you would file your income tax return if your tax year were to end on the date your first estimated tax payment is due. Generally, you should make the rest of your quarterly payments of estimated tax to the jurisdiction where you made your first payment of estimated tax.

However, estimated tax payments to either jurisdiction will be treated as payments to the jurisdiction with which you file the tax return.

If you make a joint payment of estimated tax, make your payment to the jurisdiction where the spouse who has the greater estimated AGI would have to pay (if a separate payment were made). For this purpose, income is determined without regard to community property laws.

Early payment. If you make your first payment of estimated tax early, follow the rules given earlier to determine where to send it. If you send it to the wrong jurisdiction, make all later payments to the jurisdiction to which the first payment should have been sent.

To pay by check or money order, send your payment with the Form 1040-ES payment voucher to:

Department of Revenue and Taxation
Taxpayer Services Division
P.O. Box 23607
GMF, Guam 96921

To get information on paying electronically (by credit or debit card, or through the Electronic Federal Tax Payment System (EFTPS)), go to [IRS.gov/Payments](https://www.irs.gov/payments).

For information on making estimated income tax payments to the Department of Revenue and Taxation, see *Where To Get Forms and Information*, earlier.

Double Taxation

A mutual agreement procedure exists to settle cases of double taxation between the United States and Guam. See *Double Taxation* in chapter 4.

The U.S. Virgin Islands

The USVI has its own tax system based on the same tax laws and tax rates that apply in the United States. An important factor in USVI taxation is whether, during the tax year, you are a bona fide resident of the USVI.

Where To Get Forms and Information



For information about filing your USVI tax return or about Form 1040INFO in St. Thomas, contact:

Virgin Islands Bureau of Internal Revenue
6115 Estate Smith Bay
Suite 225
St. Thomas, USVI 00802



You can order forms and publications by calling 340-715-1040.



You can order forms and publications through fax at 340-774-2672.

For information about filing your USVI tax return or about Form 1040INFO in St. Croix, contact:

Virgin Islands Bureau of Internal Revenue
4008 Estate Diamond Plot 7-B
Christiansted, USVI 00820-4421



You can order forms and publications by calling 340-773-1040.



You can order forms and publications through fax at 340-773-1006.



You can access the USVI website at [http:// bir.vi.gov/](http://bir.vi.gov/).



The addresses and phone numbers listed above are subject to change.

Which Return To File

In general, bona fide residents of the USVI pay income taxes only to the USVI. U.S. citizens or resident aliens

(but not bona fide residents of the USVI) with USVI source income pay a portion of the tax to each jurisdiction.

Bona Fide Resident of the U.S. Virgin Islands

File your tax return with the USVI if you are a U.S. citizen, resident alien, or nonresident alien and a bona fide resident of the USVI during the tax year.

- Include your worldwide income on your USVI return. In determining your total tax payments, take into account all income tax withheld and paid to either the USVI or the United States, any credit for an overpayment of income tax to either the USVI or the United States, and any payments of estimated tax to either the USVI or the United States. Pay any balance of tax due with your tax return. Filing this return with the USVI generally also starts the statute of limitations on assessment of your U.S. income tax.

- You generally do not have to file with the United States for any tax year in which you are a bona fide resident of the USVI during the tax year, provided you report and pay tax on your income from all sources to the USVI and identify the source(s) of the income on the return.
- If you have self-employment income, you may be required to file Form 1040-SS with the United States. For more information, see *Self-employment tax* under *Special Rules for the U.S. Virgin Islands*, later.

Form 1040INFO. If you are a bona fide resident of the USVI and have non-USVI source income, you must also file Virgin Islands Bureau of Internal Revenue Form 1040INFO, Non-Virgin Islands Source Income of Virgin Islands Residents, with the USVI. Attach Form 1040INFO to your USVI tax return before filing.

You can get Form 1040INFO by contacting the address or website given earlier.

If you are a bona fide resident of the USVI for the tax year, file your return and all attachments with the U.S. Virgin Islands Bureau of Internal Revenue at:

Bureau of Internal Revenue
6115 Estate Smith Bay
St. Thomas, USVI 00802

U.S. Citizen or Resident Alien (Other Than a Bona Fide Resident of the U.S. Virgin Islands)

If you are a U.S. citizen or resident alien but not a bona fide resident of the USVI during the tax year, you must file your original Form 1040 or 1040-SR with the United States and an identical copy of that return with the USVI if you have:

- Income from sources in the USVI, or

- Income effectively connected with the conduct of a trade or business in the USVI.

File your original Form 1040 or 1040-SR with the United States and file a signed copy of the U.S. return (including all attachments, forms, and schedules) with the U.S. Virgin Islands Bureau of Internal Revenue by the due date for filing Form 1040 or 1040-SR. Use Form 8689 to figure the amount of tax you must pay to the USVI.

Form 8689. Complete this form and attach it to both the return you file with the United States and the copy you file with the USVI. Figure the amount of tax you must pay to the USVI as follows:

$$\begin{array}{ccc} \text{Total tax on U.S.} & & \text{USVI AGI} \\ \text{return(after certain} & & \hline \text{adjustments)} & \times & \text{Worldwide} \\ & & \text{AGI} \end{array}$$

Pay any tax due to the USVI when you file your return with the U.S. Virgin Islands Bureau of Internal Revenue. To receive credit on your U.S. return for taxes paid to the USVI, include the amounts from Form 8689, lines 40 and 45, in the total on Form 1040 or 1040-SR, line 33. On the dotted line next to line 33, enter "Form 8689" and show the amounts.

De minimis exception to determining source of income. In certain situations, you will not have income from a territory. See *De minimis exception* under *Compensation for Labor or Personal Services* in chapter 2.

If you are not a bona fide resident of the USVI during the tax year, but you have USVI source income, and you are not including a check or money order, file Form 1040 or 1040-SR and all attachments (including Form 8689) with the:

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

If you are including a check or money order,
send your U.S. tax return and all attachments
(including Form 8689) to:

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
USA

File a copy of your U.S. Form 1040 or 1040-
SR with the U.S. Virgin Islands Bureau of
Internal Revenue at:

Bureau of Internal Revenue
6115 Estate Smith Bay
St. Thomas, USVI 00802

Nonresident Alien (Other Than a Bona Fide Resident of the U.S. Virgin Islands)

If you are a nonresident alien of the United States who does not qualify as a bona fide resident of the USVI for the tax year, you must generally file the following returns.

- A USVI tax return reporting only your income from sources within the USVI. In this situation, wages for services performed in the USVI, whether for a private employer, the U.S. Government, or otherwise, are income from sources within the USVI.
- A U.S. tax return (Form 1040-NR) reporting U.S. source income according to the rules for a nonresident alien. See the Instructions for Form 1040-NR.

If you are not a bona fide resident of the USVI during the tax year, and you are not including a check or money order,

send your U.S. tax return and all attachments
(including Form 8689) to:

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

If you are including a check or money order,
send your U.S. tax return and all attachments
(including Form 8689) to:

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
USA

Send your USVI tax return and all
attachments to:

Bureau of Internal Revenue
6115 Estate Smith Bay
St. Thomas, USVI 00802

Special Rules for the U.S. Virgin Islands

There are some special rules for certain types of income, employment, and filing status.

Joint return. If you file a joint return, you should file your return (and pay the tax) with the jurisdiction where the spouse who has the greater adjusted gross income (AGI) would have to file if you were filing separately. If the spouse with the greater AGI is a bona fide resident of the USVI during the tax year, file the joint return with the USVI. If the spouse with the greater AGI is a U.S. citizen or resident alien of the United States but not a bona fide resident of the USVI during the tax year, file the joint return with the United States. For this purpose, income is determined without regard to community property laws.

Example. You, a U.S. citizen, were a resident of the United States, and your spouse, a citizen of both the USVI and the United States, was a bona fide resident of the USVI during the tax year. You earned \$55,000 as an architect in the United States. Your spouse earned \$30,000 as a librarian in the USVI. You and your spouse will file a joint return. Because you have the greater AGI, you and your spouse must file your return with the United States and report the entire \$85,000 on that return.

U.S. Armed Forces. If you are a member of the U.S. Armed Forces on active duty who qualified as a bona fide resident of the USVI in a prior tax year, your absence from the USVI solely in compliance with military orders will not change your bona fide residency. If you did not qualify as a bona fide resident of the USVI in a prior tax year,

your presence in the USVI solely in compliance with military orders will not qualify you as a bona fide resident of the USVI.

Civilian spouse of active duty member of the U.S. Armed Forces. If, under the rule discussed at the beginning of chapter 1 (see *Special rule for civilian spouse of active duty member of the U.S. Armed Forces*), your tax residence is the USVI, follow the guidance in *Bona Fide Residents of the U.S. Virgin Islands* under *Which Return To File*, earlier. However, if your tax residence is one of the 50 states or the District of Columbia and your only income from the USVI is from wages, salaries, tips, or self-employment, you will be taxed on your worldwide income and file only a U.S. tax return (Form 1040 or 1040-SR) and a state and/or local tax return, if required. If you have income from the USVI other than wages, salaries, tips, or self-employment that is considered to be sourced in that territory

(see Table 2-1), you may need to file Form 8689 with your U.S. tax return. In this case, follow the guidance under *U.S. Citizen or Resident Alien (Other Than a Bona Fide Resident of the U.S. Virgin Islands)*, earlier.

The spouse of the service member may elect to use the same residence for tax purposes as the service member regardless of the date on which the marriage of the spouse and service member occurred.

Moving expense deduction. The deduction for moving expenses is suspended unless you are a member of the U.S. Armed Forces who moves pursuant to a military order and incident to a permanent change of station. For more information, see Pub. 3. If you meet these requirements, see the discussion below.

If you are a bona fide resident in the tax year of your move, enter your deductible expenses on your USVI tax return.

If you are not a bona fide resident, enter your deductible expenses on Form 3903, and enter the deductible amount on Schedule 1 (Form 1040), line 14, and on Form 8689, line 20.

If your move was to the United States, complete Form 3903, and enter the deductible amount on Schedule 1 (Form 1040), line 14.

Self-employment tax. If you have no U.S. filing requirement, but have income that is effectively connected with a trade or business in the USVI, you must file Form 1040-SS with the United States to report your self-employment income and, if necessary, pay self-employment tax.

Additional Medicare Tax. You may be required to pay Additional Medicare Tax. Also, you may need to report Additional Medicare Tax withheld by your employer. For more information, see *Additional Medicare Tax* under *Special Rules for Completing Your U.S. Tax Return* in chapter 4.

Estimated tax payments. To see if you are required to make payments of estimated income tax, self-employment tax, and/or Additional Medicare Tax to the IRS, get Form 1040-ES.

To pay by check or money order, send your payment with the Form 1040-ES payment voucher to:

Bureau of Internal Revenue
6115 Estate Smith Bay
St. Thomas, USVI 00802

To get information on paying electronically (by credit or debit card, or through the Electronic Federal Tax Payment System (EFTPS)), go to [IRS.gov/Payments](https://www.irs.gov/payments).

For information on making estimated income tax payments to the Bureau of Internal Revenue, see *Where To Get Forms and Information*, earlier.

Extension of time to file. You can get an automatic 6-month extension of time to file your tax return. See *Extension of Time To File* in chapter 4. Bona fide residents of the USVI during the tax year must file a paper Form 4868 with the U.S. Virgin Islands Bureau of Internal Revenue. Nonresidents of the USVI should file separate extension requests with the IRS and the U.S. Virgin Islands Bureau of Internal Revenue and make any payments due to the respective jurisdictions. However, the U.S. Virgin Islands Bureau of Internal Revenue will honor an extension request that is timely filed with the IRS.

Double Taxation

A mutual agreement procedure exists to settle cases of double taxation between the United States and the U.S. Virgin Islands. See *Double Taxation* in chapter 4.

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4.

Filing U.S. Tax Returns

The information in chapter 3 will tell you if a U.S. income tax return is required for your situation. If a U.S. return is required, your next step is to see if you meet the filing requirements. If you do meet the filing requirements, the information presented in this chapter will help you understand the special procedures involved. This chapter discusses:

- Filing requirements,
- When to file your return,
- Where to send your return,
- How to adjust your deductions and credits if you are excluding income from American Samoa or Puerto Rico,
- How to make estimated tax payments and pay self-employment tax, and

- How to request assistance in resolving instances of double taxation.

Who Must File

If you are not required to file a territory tax return that includes your worldwide income, you must generally file a Form 1040 or 1040-SR U.S. income tax return if your gross income is at least the amount shown in Table 4-1, for your filing status and age. Use the Instructions for Form 1040 to help you complete Form 1040 or 1040-SR.

As discussed in chapter 3, bona fide residents of the CNMI, Guam, and the U.S. Virgin Islands do not generally have an income tax filing requirement with the IRS. Bona fide residents of American Samoa and Puerto Rico may have to file an income tax return with the IRS, the territory tax department, or both, as discussed in chapter 3.

These individuals will have to file an income tax return with the IRS if they have income that is sourced outside the territory in an amount that exceeds U.S. filing requirements.

Some individuals (such as those who can be claimed as a dependent on another person's return or who owe certain taxes, such as self-employment tax) must file a tax return even though the gross income is less than the amount shown in Table 4-1 for their filing status and age. For more information, see the Instructions for Form 1040.

Filing Requirement for U.S. Income Tax Return if Territory Income Is Excluded

Bona fide residents of American Samoa or Puerto Rico are required to file a U.S. income tax return if they have gross income subject to U.S. income tax in an amount that equals or exceeds the applicable filing requirement. The filing requirement is generally based on the standard deduction amount used to file a U.S. income tax return shown in Table 4-1.

You must adjust the standard deduction amount based on the percentage of gross income subject to U.S. income tax over gross income from all sources (including excluded territory income) to determine whether you meet the filing requirement for a U.S. income tax return. To make this determination, follow the instructions and examples below.

Standard deduction amount. For 2024, the standard deduction amounts for all taxpayers are:

Single or Married filing separately...	\$14,600
Head of household.....	\$21,900
Married filing jointly or Qualifying surviving spouse.....	\$29,200

If you or your spouse was born before January 2, 1960, or either of you is blind, figure your standard deduction using the

Standard Deduction Chart for People Who Were Born Before January 2, 1960, or Were Blind in the 2024 Instructions for Form 1040.

Allowable standard deduction. Unless your filing status is married filing separately, or married filing jointly but you did not live with your spouse at the end of 2024 (or on the date your spouse died), the minimum income level at which you must file a return is generally based on the standard deduction for your filing status and age. Because the standard deduction applies to all types of income, it must be divided between your excluded income and income from other sources. Multiply the regular standard deduction for your filing status and age by the following fraction:

Gross income subject to U.S. income tax

Gross income from all sources
(including excluded territory income)

Example. Terry, a U.S. citizen, is single, under 65, and a bona fide resident of American Samoa. During 2024, Terry received \$20,000 of income from American Samoa sources (qualifies for exclusion) and \$8,000 of income from sources outside the territory (subject to U.S. income tax). Terry's allowable standard deduction for 2024 is figured as follows:

$$\frac{\$8,000}{\$28,000} \times \$14,600 \text{ (regular standard deduction)} = \$4,171$$

Table 4-1. 2024 Filing Requirements Chart for Most Taxpayers

IF your filing status is...	AND at the end of 2024 you were*...	THEN file a return if your gross income** was at least...
Single	under 65	\$14,600
	65 or older	\$16,550
Married filing jointly***	under 65 (both spouses)	\$29,200
	65 or older (one spouse)	\$30,750
	65 or older (both spouses)	\$32,300
Married filing separately	any age	\$5
Head of household	under 65	\$21,900
	65 or older	\$23,850
Qualifying surviving spouse	under 65	\$29,200
	65 or older	\$30,750

* If you were born on January 1, 1960, you are considered to be age 65 at the end of 2024. (If your spouse died in 2024 or if you are preparing a return for someone who died in 2024, see Pub. 501.)

** **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). **Do not** include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time during 2024, or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Instructions for Form 1040 or Pub. 915 to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

*** If you did not live with your spouse at the end of 2024 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

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Example 1. Casey and Riley Thompson, one over 65, are U.S. citizens and bona fide residents of Puerto Rico during the tax year. They file a joint income tax return. During 2024, they received \$35,000 of income from Puerto Rico sources (qualifies for exclusion) and \$6,000 of income from sources outside Puerto Rico (subject to U.S. income tax). Their allowable standard deduction for 2024 is figured as follows:

$$\frac{\$6,000}{\$41,000} \times \begin{matrix} \$30,750 \\ \text{(standard deduction} \\ \text{for 65 or older} \\ \text{(one spouse))} \end{matrix} = \$4,500$$

The Thompsons have to file a U.S. income tax return because their gross income subject to U.S. tax (\$6,000) is more than their allowable standard deduction (\$6,000 – \$4,500 = \$1,500).

Example 2. Terry (see *Example* under *Allowable standard deduction*, earlier) must file a U.S. income tax return because their gross income subject to U.S. tax (\$8,000) is more than their allowable standard deduction (\$4,171).



If you must file a U.S. income tax return, you may be able to file electronically using [IRS.gov/efile](https://www.irs.gov/efile).

See the Instructions for Form 1040 or visit [IRS.gov](https://www.irs.gov).

When To File

If you file on a calendar year basis, the due date for filing your U.S. income tax return is April 15 following the end of your tax year. If you use a fiscal year (a year ending on the last day of a month other than December), the due date is the 15th day of the 4th month after the end of your fiscal year.

If any due date falls on a Saturday, Sunday, or legal holiday, your tax return is due on the next business day.

For your 2024 tax return, the due date is April 15, 2025.

If you mail your federal tax return, it is considered timely if it bears an official postmark dated on or before the due date, including any extensions. If you use a private delivery service designated by the IRS, generally the postmark date is the date the private delivery service records in its database or marks on the mailing label. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated private delivery services.

Extension of Time To File

You can get an extension of time to file your U.S. income tax return. Special rules apply for those living outside the United States.

Automatic 6-Month Extension

If you cannot file your 2024 return by the due date, you can get an automatic 6-month extension of time to file.

Example. If your return must be filed by April 15, 2025, you will have until October 15, 2025, to file.



Although you are not required to make a payment of the tax you estimate as due, [Form 4868](#) does not extend the time to pay taxes. If you do not pay the amount due by the regular due date (generally, April 15), you will owe interest on any unpaid tax from the original due date to the date you pay the tax. You may also be charged penalties (see Form 4868).

How to get the automatic extension. You can get the automatic 6-month extension if you do one of the following by the due date for filing your return.

- *E-file* Form 4868 using your personal computer or a tax professional.
- *E-file* and pay by credit or debit card. Your payment must be at least \$1. You may pay by phone or over the Internet. Do not file Form 4868.
- File a paper Form 4868. If you are a fiscal year taxpayer, you must file a paper Form 4868.

See Form 4868 for information on getting an extension using these options.

When to file. You must request the automatic extension by the due date for your return. You can file your return any time before the 6-month extension period ends.

When you file your return. Enter any payment you made related to the extension of time to file on Schedule 3 (Form 1040), line 10.



You cannot ask the IRS to figure your tax if you use the extension of time to file.

Individuals Outside the United States and Puerto Rico

You are allowed an automatic 2-month extension (until June 16, 2025, if you use the calendar year) to file your 2024 return and pay any federal income tax due if:

1. You are a U.S. citizen or resident; and
2. On the due date of your return:
 - a. You are living outside of the United States and Puerto Rico, and your main place of business or post of duty is outside the United States and Puerto Rico; or
 - b. You are in military or naval service on duty outside the United States and Puerto Rico.

However, if you pay the tax due after the regular due date (generally, April 15), interest will be charged from April 15 until the date the tax is paid.

If you serve in a combat zone or qualified hazardous duty area, you may be eligible for a longer extension of time to file. For more information, see Pub. 3.

Married taxpayers. If you file a joint return, only one spouse has to qualify for this automatic extension. However, if you and your spouse file separate returns, this automatic extension applies only to the spouse who qualifies.

How to get the extension. To use this special automatic extension, you must attach a statement to your return explaining what situation qualified you for the extension. (See the situations listed in item 2 in the list above.)

Extension beyond 2 months. If you cannot file your 2024 return within the automatic 2-month extension period, you can get an additional 4-month extension, for a total of 6 months. File Form 4868 by the end of the automatic extension period (June 16, 2025, for calendar year taxpayers). Be sure to check the box on Form 4868, line 8, if appropriate.

Extension beyond 6 months. In addition to this 6-month extension, taxpayers who are out of the country (as defined in item 2 in the list above) can request a discretionary 2-month additional extension of time to file their returns (to December 15, 2025, for calendar year taxpayers).

To request this extension, you must send the IRS a letter explaining the reasons why you need the additional 2 months. Send the letter by the extended due date (October 15 for calendar year taxpayers) to:

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

You will not receive any notification from the IRS unless your request is denied for being untimely.

Taxpayers Affected by Federally Declared Disasters

To find information on the most recent tax relief provisions for taxpayers affected by disaster situations, see [Tax relief in disaster situations](#) on IRS.gov. See [Pub. 547](#) for discussions on the special rules that apply to federally declared disaster areas.

Where To File

Use the addresses listed below if you have to file Form 1040 or 1040-SR with the United States and you are excluding territory income from American Samoa or Puerto Rico.

If you are not including a check or money order, send your U.S. tax return and all attachments to:

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

If you are including a check or money order, send your U.S. tax return and all attachments to:

Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303
USA



Send your U.S. return to these addresses if you are attaching Form 5074 or Form 8689. If you are not in either of the above categories, send your return to the address shown in the Instructions for Form 1040 for the territory or state in which you reside.

Special Rules for Completing Your U.S. Tax Return

The following rules may apply if you are required to file a U.S. federal income tax return.

Earned income credit. If you are not excluding territory income from your U.S. tax return, follow the Instructions for Form 1040. However, you may not qualify to claim the earned income credit (EIC).

Even if you maintain a household in one of the territories discussed in this publication that is your main home and the home of your qualifying child, you cannot claim the EIC on your U.S. tax return. This credit is available only if you maintain the household in the United States or you are serving on extended active duty in the U.S. Armed Forces.

U.S. Armed Forces. U.S. military personnel stationed outside the United States on extended active duty are considered to live in

the United States during that duty period for purposes of the EIC. Extended active duty means you are called or ordered to duty for an indefinite period or for a period of more than 90 days. Once you begin serving your extended active duty, you are still considered to have been on extended active duty even if you do not serve more than 90 days.

Income from American Samoa or Puerto Rico excluded. You will not be allowed to take deductions and credits that apply to the excluded income. The additional information you need follows.

Deductions if Territory Income Is Excluded

Deductions that specifically apply to your excluded territory income are not allowable on your U.S. income tax return.

Deductions that do not specifically apply to any particular type of income must be divided between your excluded income from sources

in the relevant territory and income from all other sources to find the part that you can deduct on your U.S. tax return. Examples of such deductions are alimony payments, the standard deduction, and certain itemized deductions (such as medical expenses, charitable contributions, real estate taxes, and mortgage interest on your home).

Note. Under section 11051 of P.L. 115-97 (TCJA), alimony payments are no longer deductible if the divorce or separation agreement is executed after December 31, 2018, or if executed before January 1, 2019, but modified after December 31, 2018, the modification must state that section 11051 of P.L. 115-97 applies to the modification.

Figuring the deduction. To find the part of a deduction that is allowable, multiply the deduction by the following fraction:

Gross income subject to U.S. income tax

Gross income from all sources
(including excluded territory income)

Adjustments to Income

Your adjusted gross income equals your gross income minus certain deductions (adjustments).

Moving expense deduction. The deduction for moving expenses is suspended unless you are a member of the U.S. Armed Forces who moves pursuant to a military order and incident to a permanent change of station. For more information, see the separate discussions of the moving expense deduction for each territory in chapter 3.

Self-employment tax deduction.

Generally, if you are reporting self-employment income on your U.S. return, you can include the deductible part of your self-employment tax on Schedule 1

(Form 1040), line 15. This is an income tax deduction only; it is not a deduction in figuring net earnings from self-employment (for self-employment tax).

However, if you are a bona fide resident of American Samoa or Puerto Rico and you exclude all of your self-employment income from gross income, you cannot take the deduction on Schedule 1 (Form 1040), line 15, because the deduction is related to excluded income.

If only part of your self-employment income is excluded, the part of the deduction that is based on the nonexcluded income is allowed. This would happen if, for instance, you have two businesses and only the income from one of them is excludable.

For purposes of the deduction only, figure the self-employment tax on the nonexcluded income by multiplying your total self-employment tax (from Schedule SE (Form 1040)) by the following fraction:

Self-employment income
subject to U.S. income tax

Total self-employment income
(including excluded territory income)

The result is your self-employment tax on nonexcluded income. Include the deductible part of this amount on Schedule 1 (Form 1040), line 15.

Individual retirement arrangement (IRA) deduction. Do not take excluded income into account when figuring your deductible IRA contribution.

Standard Deduction

Disaster tax relief. If you are allowed to claim the standard deduction, and you had a net qualified disaster loss resulting from certain federally declared disasters (see [IRS.gov/DisasterTaxRelief](https://www.irs.gov/DisasterTaxRelief)), you can elect to increase your standard deduction by the amount of your net qualified disaster loss.

You must report your increased standard deduction on Schedule A (Form 1040).

To figure your net qualified disaster loss, see Form 4684 and its instructions. For more information on how to report the increased standard deduction, see *Line 16* in the [Instructions for Schedule A \(Form 1040\)](#).

The standard deduction is composed of the regular standard deduction amount and the additional standard deduction for taxpayers who are blind or age 65 or over.

To find the amount you can claim on Form 1040 or 1040-SR, line 12, first figure your full standard deduction according to the Instructions for Form 1040. Then multiply your full standard deduction by the following fraction:

Gross income subject to U.S. income tax

Gross income from all sources
(including excluded territory income)

In the space above line 9, enter "Standard deduction modified due to income excluded under section 931 (if American Samoa) or section 933 (if Puerto Rico)."



This calculation may not be the same as the one you used to determine if you need to file a U.S. tax return.

Itemized Deductions

Disaster tax relief. If you had a net qualified disaster loss resulting from certain federally declared disasters (see [IRS.gov/DisasterTaxRelief](https://www.irs.gov/DisasterTaxRelief)), you may be allowed to claim the net qualified disaster loss on Schedule A (Form 1040). Also, if certain requirements are met, you may be able to make an election to deduct the loss in 2023.

To figure your net qualified disaster loss, see Form 4684 and its instructions. For more information on how to report a net qualified disaster loss as an itemized deduction, see the [Instructions for Schedule A \(Form 1040\)](#).

Most itemized deductions do not apply to a particular type of income. However, itemized deductions can be divided into three categories.

- Those that apply specifically to excluded income are not deductible.
- Those that apply specifically to income subject to U.S. income tax are fully allowable under the Instructions for Schedule A (Form 1040).
- Those that do not apply to specific income must be allocated between your gross income subject to U.S. income tax and your total gross income from all sources.

The example given later shows how to figure the deductible part of each type of expense that is not related to specific income.

Example. In 2024, you and your spouse are both under 65 and U.S. citizens who are bona fide residents of Puerto Rico during the tax year.

You file a joint income tax return. During 2024, you earned \$24,000 from Puerto Rico sources (excluded from U.S. gross income) and your spouse earned \$96,000 from the U.S. Government. You have \$42,250 of itemized deductions that do not apply to any specific type of income. These are medical expenses of \$11,000, real estate taxes of \$10,000, home mortgage interest of \$16,250, and charitable contributions of \$5,000 (cash contributions). You determine the amount of each deduction that you can claim on your Schedule A (Form 1040), Itemized Deductions, by multiplying the deduction by the fraction shown under *Figuring the deduction*, earlier, under *Deductions if Territory Income Is Excluded*.

Medical Expenses

$$\frac{\$96,000}{\$120,000} \times \$11,000 = \$8,800 \quad \text{(enter on line 1 of Schedule A)}$$

Real Estate Taxes

$$\frac{\$96,000}{\$120,000} \times \$10,000 = \$8,000 \quad \text{(enter on line 5b of Schedule A)}$$

Home Mortgage Interest

$$\frac{\$96,000}{\$120,000} \times \$16,250 = \$13,000 \quad \text{(enter on line 8a of Schedule A)}$$

Charitable Contributions (cash contributions)

$$\frac{\$96,000}{\$120,000} \times \$5,000 = \$4,000 \quad \text{(enter on line 11 of Schedule A)}$$

Enter on Schedule A (Form 1040) only the allowable portion of each deduction.

Foreign Tax Credit if Territory Income Is Excluded

If you must report American Samoa or Puerto Rico source income on your U.S. tax return,

you can claim a foreign tax credit for income taxes paid to the territory on that income. However, you cannot claim a foreign tax credit for taxes paid on territory income that is excluded on your U.S. tax return. The foreign tax credit is generally figured on Form 1116.

If you have income, such as U.S. Government wages, that is not excludable, and you also have territory source income that is excludable, you must figure the credit by reducing your foreign taxes paid or accrued by the taxes based on the excluded income. You make this reduction for each separate income category. To find the amount of this reduction, use the following formula for each income category.

Excluded income from territory sources less deductible expenses based on that income				
<hr/>	x	Tax paid or accrued to the territory	=	Reduction in foreign taxes
Total income subject to territory tax less deductible expenses based on that income				

Enter the amount of the reduction on Form 1116, line 12.

For more information on the foreign tax credit, see Pub. 514.

Example. Jessie and Jamie Reddy (both under 65) are U.S. citizens who were bona fide residents of Puerto Rico during all of 2024. They file a joint tax return. The following table shows their excludable and taxable income for U.S. federal income tax purposes.

	Taxable	Excludable
Jessie's wages from U.S. Government.....	\$25,000	
Jamie's wages from Puerto Rico corp.....		\$15,000
Dividend from Puerto Rico corp. doing business in Puerto Rico.....		200
Dividend from U.S. corp. doing business in U.S.*.....	<u>1,000</u>	
Totals.....	<u>\$26,000</u>	<u>\$15,200</u>

* Income from sources outside Puerto Rico is taxable.

Jessie and Jamie must file 2024 income tax returns with both Puerto Rico and the United States. They have gross income of \$26,000 for U.S. tax purposes. They paid taxes to Puerto Rico of \$4,000 (\$3,980 on their wages and \$20 on the dividend from the Puerto Rico corporation). They figure their foreign tax credit on two Forms 1116, which they must attach to their U.S. return. They fill out one Form 1116 for wages (general category income) and one Form 1116 for the dividend (passive category income). Jessie and Jamie figure the Puerto Rico taxes on excluded income as follows.

Wages:	$(\$15,000 \div \$40,000)$	$\times \$3,980$	$= \$1,493$
Dividend:	$(\$200 \div \$200)$	$\times \$20$	$= \$20$

They enter \$1,493 on Form 1116, line 12, for wages and \$20 on the second Form 1116, line 12, for the dividend.

Self-Employment Tax

Self-employment tax includes both social security and Medicare taxes for individuals who are self-employed.

A self-employed U.S. citizen, resident alien, or individual who is both a bona fide resident of a territory and a nonresident alien must pay self-employment tax to the IRS on net self-employment earnings of \$400 or more. This rule applies whether or not the earnings are excludable from gross income (or whether or not a U.S. income tax return must otherwise be filed). Bona fide residents of the territories discussed in this publication are considered U.S. residents for this purpose and are subject to the self-employment tax.

Coronavirus tax relief. See Form 1040-SS and its instructions regarding coronavirus tax relief provisions applicable to filers of Form 1040-SS.

Forms to file. If you have net self-employment income and are subject to self-employment tax, file one of the following with the United States.

- If you are required to file Form 1040 or 1040-SR with the United States, complete Schedule SE (Form 1040) and attach it to your Form 1040 or 1040-SR.
- If you are not required to file Form 1040 or 1040-SR with the United States **and** you are a bona fide resident of American Samoa, the CNMI, Guam, Puerto Rico, or the USVI, file Form 1040-SS. **Do not** file Form 1040-SS with Form 1040 or 1040-SR.
- If you are required to pay Additional Medicare Tax (discussed later) on your self-employment income, attach Form 8959 to Form 1040, Form 1040-SR, or Form 1040-SS, as applicable.

Chapter 11 bankruptcy cases. While you are a debtor in a chapter 11 bankruptcy case, your net profit or loss from self-employment will be included on the Form 1041 (income tax return) of the bankruptcy estate. However, you—not the bankruptcy estate—are responsible for paying self-employment tax on your net earnings from self-employment.

Use Schedule SE (Form 1040) or Form 1040-SS, as determined above, to figure your correct amount of self-employment tax.

For other reporting requirements, see *Chapter 11 Bankruptcy Cases* in the Instructions for Form 1040.

Additional Medicare Tax

A 0.9% Additional Medicare Tax applies to Medicare wages, railroad retirement (RRTA) compensation, and self-employment income that are more than \$125,000 if married filing separately;

\$250,000 if married filing jointly; or \$200,000 if single, head of household, or qualifying surviving spouse.

Medicare wages and self-employment income are combined to determine if income exceeds the threshold. A self-employment loss should not be considered for purposes of this tax. RRTA compensation should be separately compared to the threshold.

Your employer is responsible for withholding the 0.9% Additional Medicare Tax on Medicare wages or RRTA compensation it pays to you in excess of \$200,000. You should consider this withholding, if applicable, in determining whether you need to make estimated tax payments.

There are no special rules for U.S. citizens and nonresident aliens living abroad for purposes of this provision.

Wages, RRTA compensation, and self-employment income that are subject to Medicare tax will also be subject to Additional Medicare Tax if in excess of the applicable threshold.

For more information, see Form 8959 and its instructions, or visit [IRS.gov/ADMT](https://www.irs.gov/ADMT).



You cannot include the Additional Medicare Tax as a deductible part of your self-employment tax.

Net Investment Income Tax

The Net Investment Income Tax (NIIT) imposes a 3.8% tax on the lesser of an individual's net investment income or the excess of the individual's modified adjusted gross income over a specified threshold amount. Bona fide residents of Puerto Rico and American Samoa who may have a federal income tax return filing obligation may be liable for the NIIT if the taxpayer's modified adjusted gross income from non-territory

sources exceeds a specified threshold amount. The NIIT does not apply to any individual who is a nonresident alien with respect to the United States. Bona fide residents must take into account any additional tax liability associated with the NIIT when calculating the estimated tax payments. Because bona fide residents of the CNMI, Guam, and the U.S. Virgin Islands generally do not have a federal income tax return filing obligation, these persons generally do not have an NIIT filing or payment obligation with the U.S. IRS. Bona fide residents of the CNMI, Guam, and the U.S. Virgin Islands should contact their local territorial tax department for guidance on the mirrored application of the NIIT under the territorial income tax laws of these jurisdictions.

Forms to file. If you are a bona fide resident of American Samoa or Puerto Rico and you are required to pay the NIIT,

you must file Form 1040 or 1040-SR with the United States and attach Form 8960. For more information, see Form 8960 and its instructions.

Paying Your Taxes

You may find that not all of your income tax has been paid through withholding to either the United States or the territory. This is often true if you have income that is not subject to withholding, such as self-employment, interest, or rental income. In this situation, you may need to make estimated tax payments.

Estimated Tax

If your estimated income tax obligation is to the United States, use the worksheet in Form 1040-ES to figure your estimated tax, including self-employment tax. Include the Additional Medicare Tax and Net Investment Income Tax, if applicable.

If you are paying by check or money order, use the payment vouchers in the Form 1040-ES, or you can make your payments electronically and not have to file any paper forms. See [Form 1040-ES](#) for information on making payments.

Double Taxation

Mutual agreement procedures exist to settle issues where there is inconsistent tax treatment between the IRS and the taxing authorities of the following territories.

- American Samoa.
- The Commonwealth of Puerto Rico.
- The Commonwealth of the Northern Mariana Islands.
- Guam.
- The U.S. Virgin Islands.

These issues usually involve allocations of income, deductions, credits, or allowances between related persons; determinations of residency; and determinations of the source of income and related expenses.

Competent Authority Assistance

The tax coordination agreements between the United States and the territory tax departments contain provisions allowing the competent authorities of the United States and the relevant territory to resolve, by mutual agreement, inconsistent tax treatment by the two jurisdictions.

How to make your request. Your request for competent authority assistance must be in the form of a letter addressed to the Commissioner, Large Business & International Division. It must contain a statement that competent authority assistance is requested under the mutual agreement procedure with the territory.

You (or a person having authority to sign your federal return) must sign and date

the request. For more information, see Revenue Procedure 2006-23, available at [IRS.gov/irb/2006-20_IRB#RP-2006-23](https://www.irs.gov/irb/2006-20_IRB#RP-2006-23).

Go to [IRS.gov/Individuals/International-Taxpayers/Competent-Authority-Arrangements](https://www.irs.gov/Individuals/International-Taxpayers/Competent-Authority-Arrangements) for information on the Competent Authority Arrangements for the territories.



Revenue Procedure 2015-40 includes procedures for requests for assistance from the U.S. competent authority arising under U.S. tax treaties. Procedures for requesting assistance of the U.S. competent authority in addressing inconsistencies in tax treatment by the IRS and a U.S. territory are under Revenue Procedure 2006-23, available at [IRS.gov/irb/2006-20_IRB#RP-2006-23](https://www.irs.gov/irb/2006-20_IRB#RP-2006-23).



Nonresident aliens must generally present their initial request for assistance to the relevant territory tax agency.



Send your written request for U.S. assistance under this procedure to:

Commissioner, Large Business
and International Division
Internal Revenue Service
SE:LB:TTPO:APMA:TAIT:K
1111 Constitution Avenue NW
Washington, DC 20224
USA

(Attention: TAIT)

Credit or Refund

In addition to the tax assistance request, if you seek a credit or refund of any overpayment of U.S. tax paid on the income in question, you should file a claim on Form 1040-X.

Indicate on the form that a request for assistance under the mutual agreement procedure with the territory has been filed. Attach a copy of the request to the form.

Also, you should take whatever steps must be taken under the territory tax code to prevent the expiration of the statutory period for filing a claim for credit or refund of a territory tax.

See Revenue Procedure 2006-23 (or its successor), section 9, for complete information on protective measures involving inconsistencies in tax treatment by the IRS and a U.S. territory, available at [IRS.gov/irb/2006-20 IRB#RP-2006-23](https://www.irs.gov/irb/2006-20_IRB#RP-2006-23). For additional information on protective claims related to requests for assistance arising under U.S. tax treaties, see Revenue Procedure 2015-40, available at [IRS.gov/irb/2015-35 IRB#RP-2015-40](https://www.irs.gov/irb/2015-35_IRB#RP-2015-40).

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How To Get Tax Help

Assistance for overseas taxpayers is available in the United States 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.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely with the IRS. Direct File is an option for taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state,

Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) for more information, program updates, and frequently asked questions.

- **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](https://www.MilitaryOneSource.com) ([MilitaryOneSource.mil/MilTax](https://www.MilitaryOneSource.com/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](https://www.irs.gov/Tools) for the following.

- [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.
- The [Earned Income Tax Credit Assistant \(IRS.gov/ EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://www.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 \(IRS.gov/HomeBuyer\)](https://www.irs.gov/first-time-homebuyer-credit-account-look-up) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/ SalesTax\)](https://www.irs.gov/sales-tax-deduction-calculator) 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.

Business tax account. If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/Business-Tax-Account](https://www.irs.gov/Business-Tax-Account) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.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://www.youtube.com/irsvideos).
- [Youtube.com/irsvideomultilingua](https://www.youtube.com/irsvideomultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

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).

Alternative media preference. 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.

Mobile-friendly forms. You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.