

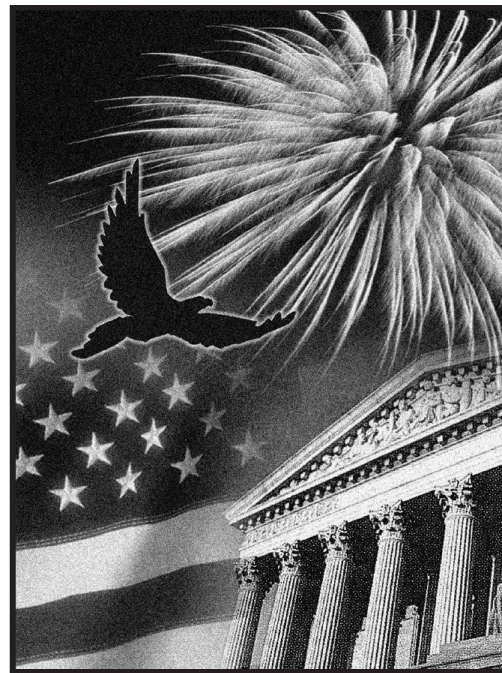
Publication 570

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

(SEP, SIMPLE, and Qualified Plans)

For use in preparing **2023** Returns

Volume 3 of 3



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Department of the Treasury
Internal Revenue Service

Publication 570 (Rev. 2023) Catalog Number 39303K

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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 2023, the standard deduction amounts for all taxpayers are:

| | |
|--|----------|
| Single or Married filing separately . . . | \$13,850 |
| Head of household | \$20,800 |
| Married filing jointly or Qualifying surviving spouse | \$27,700 |

If you or your spouse was born before January 2, 1959, or either of you is blind, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1959, or Were Blind in the 2023 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 2023 (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:

$$\frac{\text{Gross income subject to U.S. income tax}}{\text{Gross income from all sources}}$$

(including excluded territory income)

Example. Terry, a U.S. citizen, is single, under 65, and a bona fide resident of American Samoa. During 2023, 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 2023 is

$$\frac{\$8,000}{\$28,000} \times \frac{\$13,850}{\text{(regular standard deduction)}} = \$3,957$$

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Table 4-1. 2023 Filing Requirements Chart for Most Taxpayers

| IF your filing status is... | AND at the end of 2023 you were*... | THEN file a return if your gross income** was at least... |
|-----------------------------|-------------------------------------|---|
| Single | under 65 | \$13,850 |
| | 65 or older | \$15,700 |
| Married filing jointly*** | under 65 (both spouses) | \$27,700 |
| | 65 or older (one spouse) | \$29,200 |
| | 65 or older (both spouses) | \$30,700 |
| Married filing separately | any age | \$5 |
| Head of household | under 65 | \$20,800 |
| | 65 or older | \$22,650 |
| Qualifying surviving spouse | under 65 | \$27,700 |
| | 65 or older | \$29,200 |

* If you were born on January 1, 1959, you are considered to be age 65 at the end of 2023. (If your spouse died in 2023 or if you are preparing a return for someone who died in 2023, 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 2023, 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 2023 (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 2023, 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 2023 is figured as follows:

$$\frac{\$6,000}{\$41,000} \times \$29,200 \text{ (standard deduction for 65 or older (one spouse))} = \$4,273$$

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 – \$4,273 = \$1,727).

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 (\$3,957).



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 2023 tax return, the due date is April 15, 2024. If you live in Maine or Massachusetts, you have until April 17, 2024, because of the Patriots' Day and Emancipation Day holidays.

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://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 2023 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, 2024, you will have until October 15, 2024, 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 15, 2024, if you use the calendar year) to file your 2023 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 2023 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 15, 2024, 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, 2024, 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

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 2022.

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 2023, 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 2023, 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*.

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Medical Expenses

$$\frac{\$96,000}{\$120,000}$$

×

$$\$11,000$$

=

$$\$8,800$$

(enter on line 1
of Schedule A)

Real Estate Taxes

$$\frac{\$96,000}{\$120,000}$$

×

$$\$10,000$$

=

$$\$8,000$$

(enter on line 5b
of Schedule A)

Home Mortgage Interest

$$\frac{\$96,000}{\$120,000}$$

×

$$\$16,250$$

=

$$\$13,000$$

(enter on
line 8a of Schedule A)

Charitable Contributions (cash contributions)

$$\frac{\$96,000}{\$120,000}$$

×

$$\$5,000$$

=

$$\$4,000$$

(enter on line 11
of Schedule A)

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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.

$$\frac{\text{Excluded income from territory sources less deductible expenses based on that income}}{\text{Total income subject to territory tax less deductible expenses based on that income}} \times \text{Tax paid or accrued to the territory} = \text{Reduction in foreign taxes}$$

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 2023. They file a joint tax return. The following table shows their excludable and taxable income for U.S. federal income tax purposes.

| | <u>Taxable</u> | <u>Excludable</u> |
|---|------------------------|------------------------|
| 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.* | 1,000 | |
| Totals | <u><u>\$26,000</u></u> | <u><u>\$15,200</u></u> |

* Income from sources outside Puerto Rico is taxable.

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Jessie and Jamie must file 2023 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 U.S. citizen or resident alien who is self-employed 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 United States 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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5.

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.

- **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.com/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.

- 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](#)) 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](#): A variety of tools to help you get answers to some of the most common tax questions.
- [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://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)

Watching IRS videos The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/irs/videos)) 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/](https://www.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](#) 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 an amended return. 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 returns.



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.”

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](https://www.irs.gov/taxpayeradvocate) 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](https://www.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

LITC near you, go to the LITC page at 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.



Fax 681-247-3101 (for international tax account issues only).



If you wish to write instead of calling, please address your letter to:

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-LocalOffice-Internationally](https://www.irs.gov/uac/Contact-My-LocalOffice-Internationally).

Taxpayer Advocate Service (TAS). If you live outside of the United States, you can contact TAS at:

Internal Revenue Service

Taxpayer Advocate Service

City View Plaza, 48 Carr 165, 5th floor, Suite 200

Guaynabo, PR 00968-8000



You can call TAS toll free at 877-777-4778. If you live outside of the United States, you can call TAS at 787-522-8601 in English or 787-522-8600 in Spanish.

For more information on TAS and contacts if you are outside of the United States, go to

[IRS.gov/Advocate/ Local-Taxpayer-Advocate/Contact-Your-Local-TaxpayerAdvocate](https://www.irs.gov/Advocate/Local-Taxpayer-Advocate/Contact-Your-Local-TaxpayerAdvocate).

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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.

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