



Tips for Choosing an Overseas Tax Preparer

- Check the preparer's qualifications. Typically, the more qualified a preparer is, the higher the fees. Each country may have different types and licenses for tax preparers. The best place to check for information on types of preparers is usually with the taxing authority of that country (e.g. the Internal Revenue Service (IRS) is the taxing authority for the United States).
- Check the preparer's history for any disciplinary action or to verify license status. If there is no way to check, consider requesting references.
- Ask about service fees, and know the maximum fee that could be charged.
- Make sure the preparer is available and you have their contact information. Save all information even after the filing season is over.
- The preparer should request records and receipts in order to prepare your return.
- Never sign a blank tax return or any blank forms.
- Review your tax return before signing as you—not the preparer—are responsible for all information reported on the return.

U.S. Citizens and Resident Aliens Abroad

When earning money outside the U.S. you may have tax filing obligations in both the country in which you are earning money and in the U.S. While there are firms that can assist you with filing returns in both countries, you may also consider using separate preparers for each country. Either way, ensure that you are meeting your obligations in all countries where you are considered a tax resident or otherwise have an income reporting requirement.

General Filing Information

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

- When to File: If you use a calendar year, the regular due date of your return is April 15, however you may be entitled to an automatic 2-month extension. See the IRS website for more [information on the automatic 2-month extension](#).
- Thresholds for filing taxes in the U.S. will include gross income from all sources that are not exempt from tax, including any amounts excluded as foreign earned income or as a foreign housing amount. See the [IRS website for information regarding the foreign earned income exclusion](#).
- If you have bank accounts in foreign countries you may be required to file [Form 8939, Statement of Specified Foreign Financial Assets](#), and the FinCEN Report 114, [Report of Foreign Bank and Financial Accounts \("FBAR"\)](#).