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TAXES | 6/12/2013

Expatriate IRS Tax Filing Deadline Is June 17

You may be used to thinking of April 15 as tax return filing day. For many, it is. But there's an automatic two month extension for some. It applies to U.S. citizens and resident aliens living overseas, or serving in the military outside the U.S. on the regular due date of their tax return.



This year you get 2 extra days—until June 17—since June 15 falls on a Saturday. To use this automatic two-month extension, taxpayers must attach a statement to their return explaining which of these two situations applies. See [IRS Reminds Those with Foreign Assets of U.S. Tax Obligations](#).

U.S. citizens and resident aliens are legally required to report their worldwide income, including income from foreign trusts and foreign bank and securities accounts. In most cases, affected taxpayers need to fill out and attach [Schedule B](#), Interest and Ordinary Dividends, to their tax return. Part III of Schedule B asks about the existence of foreign accounts, such as bank and securities accounts. It usually requires U.S. citizens to report the country in which each account is located.

As a result of [FATCA](#), the Foreign Account Tax Compliance Act, foreign banks must report U.S. account holders to the IRS. But there is self-reporting too. FATCA added another form that accompanies tax returns. Certain taxpayers

may also have to fill out and attach to their return [Form 8938](#), Statement of Foreign Financial Assets. Generally, U.S. citizens, resident aliens and certain nonresident aliens must report specified foreign financial assets on Form 8938 if the aggregate value of those assets exceeds certain thresholds.

Note that a Form 8938 is filed with your tax return and is distinct from [FBAR filing obligations](#). The filing thresholds for Form 8938 and FBAR are different, and the latter form is filed separately, and due by June 30 each year for the prior year. See [FBARs & FATCA Form 8938: Maddening Duplication?](#) There's some duplication. See [IRS Form 8938 Or FBAR?](#)

If you're reading this and not a U.S. taxpayer you might be mopping your brow and breathing a sigh of relief. The scope and reach of the U.S. taxing agency is mighty, and U.S. taxpayers worldwide and even foreign banking institutions are feeling it. However, might you have a U.S. tax return filing obligation if you are a nonresident alien?

Yes. If you received income from U.S. sources in 2012, also must determine whether you have a U.S. tax obligation. The filing deadline for nonresident aliens can be April 15 or June 17 depending on sources of income.

You can reach me at Wood@WoodLLP.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.