

U.S. Citizens and Resident Aliens Abroad

If you are a U.S. citizen or resident alien residing overseas, or are in the military on duty outside the U.S., on the regular due date of your return, you are allowed an [automatic 2-month extension](#) to file your return and pay any amount due without requesting an extension. For a calendar year return, the automatic 2-month extension is to June 16 2014.



If you are unable to file your return by the automatic 2-month extension date, you can request an additional extension to October 15 by filing [Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return](#), before the automatic 2-month extension date. However, any tax due payments made after June 16 will be subject to both interest charges and failure to pay penalties.

Where to File

If you are a U.S. citizen or resident alien (Green Card Holder) and you live in a foreign country, mail your U.S. tax return to:

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

Estimated tax payments should be mailed with form 1040-ES to:

Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300
USA

Taxpayer Identification Number

Each taxpayer who files, or is claimed as a dependent on, a U.S. tax return will need a social security number (SSN) or individual taxpayer identification number (ITIN). To obtain a SSN, use form SS-5, Application for a Social Security Card. To get form SS-5, or to find out if you are eligible for a social security card, contact a Social Security Office or visit [Social Security International Operations](#). If you, or your spouse, are not eligible for a SSN, you can obtain an [ITIN](#) by filing form W-7 along with appropriate documentation.

Exchange Rates

You must express the amounts you report on your U.S. tax return in U.S. dollars. If you receive all or part of your income or pay some or all of your expenses in foreign currency, you must translate the foreign currency into U.S. dollars. Taxpayers generally use the yearly average exchange rate to report foreign-

earned income that was received regularly throughout the year. However, if you had foreign transactions on specific days, you may also use the exchange rates for those days. Exchange rates can be found at [Foreign Currency and Currency Exchange Rates](#). Yearly average currency exchange rates for most countries can be found at [Yearly Average Currency Exchange Rates](#).