

# TAXPAYER ADVOCATE SERVICE

Your Voice at the IRS

HELPFUL INFORMATION FOR  
INTERNATIONAL TAXPAYERS IN THE UNITED STATES

<https://www.taxpayeradvocate.irs.gov>

# TAS Leadership

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Erin M. Collins

National Taxpayer Advocate



## Your Local Taxpayer Advocate (LTA)

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# About TAS – Who We Are

- An independent organization within the IRS
- Provide free service to all eligible taxpayers, including:
  - Individual taxpayers
  - Businesses
  - Non-profits
  - More
- No income limits for eligibility

*Your Voice  
at the IRS*

TAXPAYER  
**ADVOCATE**  
SERVICE

YOUR VOICE AT THE IRS

# ABOUT TAS

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## TAS Functions by Law

- Assist taxpayers to resolve tax problems with the IRS.
- Identify areas where taxpayers have problems dealing with the IRS.
- To the extent possible, propose changes in the administrative practices of the IRS to mitigate problems.
- Identify potential legislative changes to mitigate such problems.

# ABOUT TAS – Offices

- Office of the Taxpayer Advocate
  - Washington, D.C.
- Local TAS offices nationwide
  - One (or more) in every state
  - One in Washington, D.C.
  - One in Puerto Rico

*Your Voice  
at the IRS*

# About TAS – What We Do

- Protect your rights by striving to ensure you are treated fairly and understand your rights as outlined in the Taxpayer Bill of Rights.
- Help taxpayers where a system failed to operate as intended or efforts failed to resolve the problem within the IRS.
- If you qualify for help, TAS is with you at every turn and does everything possible to assist.

*TAS is Your Voice at the IRS!*

*Your Voice  
at the IRS*

TAXPAYER  
**ADVOCATE**  
SERVICE

YOUR VOICE AT THE IRS

# Protect taxpayer rights under the TAXPAYER BILL OF RIGHTS

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- Strive to ensure all taxpayers are treated fairly
- Ensure all taxpayers know and understand their rights

## TAXPAYER BILL OF RIGHTS

A FRAMEWORK FOR EFFECTIVE TAX ADMINISTRATION

*The Right to* **Be Informed**

*The Right to* **Quality Service**

*The Right to* **Pay No More than the Correct  
Amount of Tax**

*The Right to* **Challenge the IRS's Position  
and Be Heard**

*The Right to* **Appeal an IRS Decision in an  
Independent Forum**

*The Right to* **Finality**

*The Right to* **Privacy**

*The Right to* **Confidentiality**

*The Right to* **Retain Representation**

*The Right to* **A Fair and Just Tax System**

Learn more at [www.irs.gov/taxpayerrights](http://www.irs.gov/taxpayerrights)

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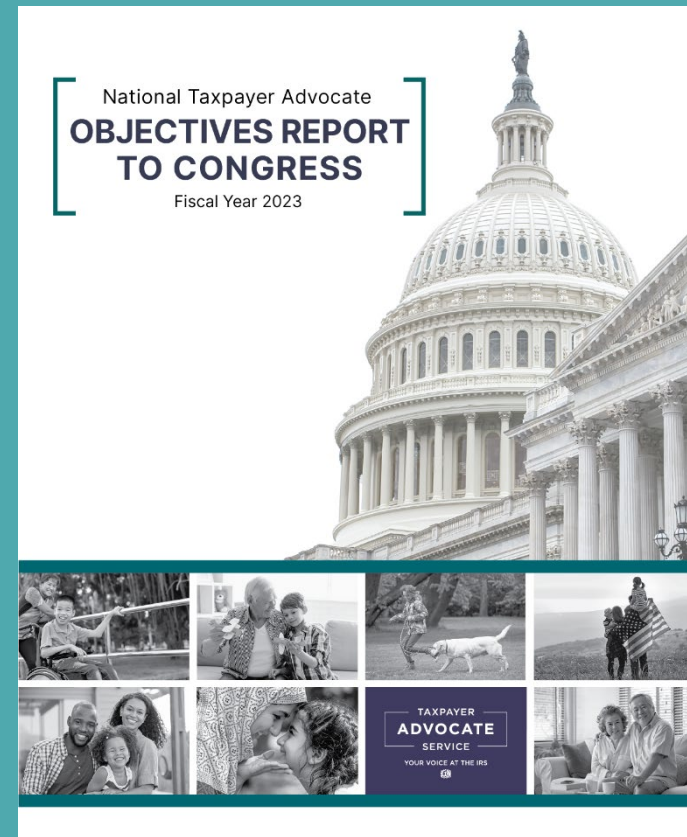
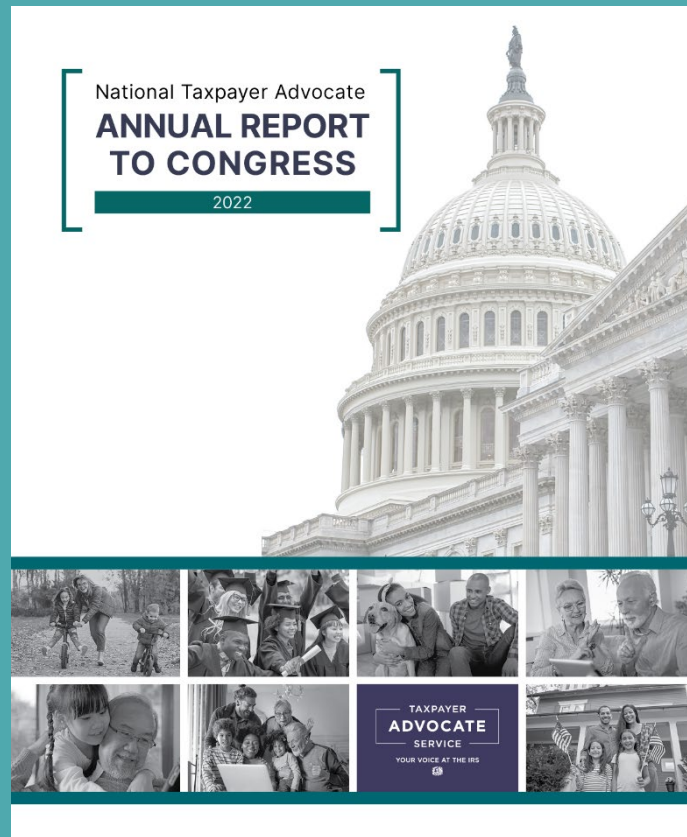
TAXPAYER  
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# REPORTS TO CONGRESS



[www.TaxpayerAdvocate.irs.gov/reports](http://www.TaxpayerAdvocate.irs.gov/reports)

# How TAS Can Help Foreign Individuals Living in the United States with Federal Tax Issues

TAS wants to:

- reach foreign individuals living in the United States (U.S.) to help them understand if they have federal income tax filing responsibilities
- share resources for information and tax return preparation
- help individuals file accurate returns and claim available credits.

# Internal Revenue Code § 6012

The law requires anyone present in the U.S. who receives income and meets certain income requirements to file a tax return and pay taxes owed regardless of their immigration status.

Similarly, the law imposes tax on U.S. citizens or resident aliens working overseas on their worldwide income or the income effectively connected to a U.S. trade or business.

# Common Issues

- Tax law complexity
- Lack of knowledge on IRS requirements for filing / paying tax
- Language barriers
- Lack of financial literacy resources
- Legislative and tax law changes
- Lack of awareness of free resources

# Common Issues (continued)

- Low availability of customer service from the IRS
- Lack of reliable professional tax help
- Inability to afford professional tax help
- Lack of trust in the IRS
- Uncomfortable with working directly with government / IRS

# General International Issues

International issues can be divided into three broad categories based on the taxpayer's status:

1. Resident/Nonresident Aliens
2. U.S. Possessions
3. U.S. taxpayers with foreign source income

# U.S. Citizens and Resident Aliens

- Worldwide income is generally taxed, regardless of residency
- Both have the same filing requirements for:
  - Income tax returns
  - Estate and gift tax returns
  - Paying estimated taxes

# A taxpayer can be considered a resident alien for U.S. tax purposes, if they:

- Are admitted to the U.S. for permanent residence (green card holder); and
- Are considered substantially present in the U.S. for the year **or** make an election to be considered a U.S. resident.

Resident aliens are entitled to same rules for deductions, exclusion and credits as U.S. citizens



# Resident Aliens

Aliens are admitted to the U.S. under the authority of the U.S. Citizenship and Immigration Services (USCIS)

USCIS issues two broad classes of Visas:

- Immigrant Visa – permanent resident
- Non-immigrant Visa – temporary resident

# Nonresident Aliens

Nonresident Aliens are generally taxed on U.S. source income and income effectively connected with a U.S. trade or business.

- Foreign source income is treated as effectively connected income if:
  - The foreign source income is attributable to an office, or fixed place of business within the United States, the office or fixed place of business is a material factor in the production of such income, and the office or fixed place of business regularly carries on the type of activities from which such income is derived.
- Non-effectively connected income (with trade or business) of nonresident aliens is taxable only when it is from U.S. sources.

# U.S. Citizens and Resident Aliens Living Outside the U.S.

- Generally are allowed the same exemptions, deductions, and credits as those living in the U.S.
- If the taxpayer elects to exclude foreign earned income or housing amounts, then they **cannot** deduct, exclude, or take credit for any item related to the amount excluded.

# U.S. Citizens and Resident Aliens Living Outside the U.S. (continued)

Foreign earned income is income the taxpayer receives for services performed in a foreign country during a period that their “tax home” is in a foreign country and they meet either the bona fide residence test or the physical presence test.

- Taxpayers are subject to the same U.S. income tax laws as persons living in the U.S., and
- May elect to exclude some or all foreign earned income. using Form 2555.

# Joint Return with Nonresident Alien Spouse

U.S. citizens or resident aliens married to nonresident aliens are allowed to file joint returns provided an election is made by both individuals to be taxed on their worldwide income.

- Must attach a statement to the joint return
- Neither taxpayer can claim tax treaty benefits
- Only applies to the year in which the election is made; a joint or separate return can be filed in future years

## U.S. Commonwealths and Territories:

1. The Commonwealth of Puerto Rico
2. U.S. Virgin Islands (territory)
3. Guam (territory)
4. American Samoa (territory)
5. The Commonwealth of the Northern Mariana Islands (CNMI)

# Tax Treaties

- Treaties are intended to prevent international double taxation and promote economic cooperation and trade between countries.
- A person must either be a resident in the other country, or only temporarily physically present in the U.S. in order to claim a treaty benefit.

# International Students

- Any individual who is temporarily in the U.S. on a visa for the primary purpose of studying at an academic institution or vocational school, and who substantially complies with the requirements of that visa.
- Certain foreign students and other nonresident visitors are exempt from Federal Insurance Contribution Act (FICA) tax for services performed.
- Form 8843 is filed by students, teachers, researchers, and visitors in the U.S. under F, J, M, or Q Visas who are exempt from counting their days of presence.



# Scholarships and Fellowships

- Scholarship – generally, an amount paid for the benefit of a student attending an educational institution.
- Fellowship – generally, an amount paid for the benefit of an individual to aid in the pursuit of study or research.

# Scholarships and Fellowships (continued)

Taxable portion depends on whether:

- The student is a degree candidate,
- It is for tuition or services rendered, and
- The student is from a treaty country.

# Scholarships and Fellowships (continued)

- The qualified part of a scholarship/fellowship is **not** taxable for U.S. citizens, resident aliens, and nonresident aliens.
- For U.S. citizens and resident aliens, the non-qualified part is generally taxable at the graduated rates, as effectively connected income.

# Scholarships and Fellowships (continued)

- If the taxpayer's only income is a qualified scholarship/fellowship, then the taxpayer does **not** need to file a tax return and no payer reporting (on Form 1042-S) is necessary.
- For nonresident aliens, the non-qualified part is generally subject to a federal income tax withholding rate of 30 percent or a lower treaty rate, and is reported to the taxpayer on Form 1042-S.

# Earned Income Tax Credit

A taxpayer **cannot** claim the Earned Income Tax Credit (EITC) if they are a nonresident alien for any part of the year, unless both the following apply:

1. They are married to a U.S. citizen or resident alien, **and**
2. They choose to be treated as a resident for the entire tax year by filing a joint return.

# Dual-Status Aliens are:

Taxpayers who, during the tax year, are both:

1. A nonresident alien, and
2. A resident alien.

Dual-status does **not** refer to the taxpayer's citizenship, only to their residency status for U.S. tax purposes.

Dual-status taxpayers **may** use [Form 2555](#), Foreign Earned Income, to exclude income earned as a U.S. resident.

# Dual-Status Aliens (continued)

- Dual-status aliens are residents at the end of the year and may choose to be treated as U.S. residents for the whole year.
- There are restrictions for the standard deduction, exemptions, credits, and tax rates for dual-status aliens.
- Dual-status aliens are taxed on worldwide income.

# Individual Taxpayer Identification Number

- An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the IRS to individuals with a filing or reporting requirement who are not eligible for Social Security numbers (SSNs).
- ITINs are not intended for use outside of the federal tax system.
- ITINs help individuals comply with the U.S. tax laws and provide a means to efficiently process and account for tax returns and payments.
- ITINs are issued regardless of immigration status.
- ITINs are requested by filing Form W-7, Application for IRS Individual Taxpayer Identification Number



# Who should request an ITIN?

- Nonresident alien required to get an ITIN to claim tax treaty benefits
- Nonresident alien filing a U.S. federal tax return
- U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return
- Dependent of U.S. citizen or resident alien
- Spouse of U.S. citizen or resident alien

# Certifying Acceptance Agent (CAA)

- CAAs facilitate the ITIN application process by:
  - Verifying the foreign status and identity of applicants
  - Completing and submitting Forms W-7 with required documents and tax returns
- CAAs receive copies of ITIN notices and have direct a phone line to the ITIN Operations.
- Application procedures are available at:  
<https://www.irs.gov/itinagents>

# Submitting Documents With Form W-7

- Original documents will be returned.
- If documents are needed within 60 days of submitting a Form W-2, you can visit a Taxpayer Assistance Center or a Certified Acceptance Agent instead of mailing your original documents to the IRS.

# Common Errors with Forms W-7

- Reason for submitting Form W-7 box is not checked or incorrectly checked
- Not submitting the required original identification documents or certified copies with Form W-7
- Not submitting the required documents for proof of U.S. residency for dependents
- Submitting a federal tax return with an expired ITIN
- Submitting a Form W-7 for a spouse or dependent without a tax return to prove an allowable tax benefit

# Requirements for Departing Aliens

- Aliens departing the U.S. must report income and pay taxes due on their income for the tax year before leaving.
- The U.S. will then issue a Certificate of Compliance (also known as a Sailing Permit) when either form is filed:
  - Form 1040-C, U.S. Departing Alien Income Tax Return, or
  - Form 2063, U.S. Departing Alien Income Tax Statement

## **\*\* TAS Tip \*\***

# Restricted Social Security Card

If your status changes and you become a permanent resident or citizen of the United States, you need to obtain an updated Social Security card.

Use Form SS-5, “Application for Social Security Card”.



# IRS Resources for Foreign Individuals

- [Taxation of Resident Aliens](#)
- [Taxation of Nonresident Aliens](#)
- [Nonresident Spouse](#)
- [Tax Residency Status - First -Year Choice](#)
- [Taxation of Dual-Status Aliens](#)
- [Foreign Students and Scholars](#)
- [Departing Alien Clearance \(Sailing Permit\)](#)



# IRS Resources for Foreign Individuals (continued)

- [Publication 501](#), Dependents, Standard Deduction, and Filing Information
- [Publication 519](#), U.S. Tax Guide for Aliens
- [Publication 972](#), Child Tax Credit
- [Publication 1915](#), Understanding Your IRS Individual Taxpayer Identification Number ITIN
- [Publication 1915 SP](#), Understanding Your IRS Individual Taxpayer Identification Number ITIN (Spanish Version)



# IRS Resources for Foreign Individuals (continued)

- [Publication 4327](#), Individual Taxpayer Identification Number (ITIN) Enabling Participation in the Tax System
- [Form W-7](#), Application for IRS Individual Taxpayer Identification Number
- [Publication 901](#), U.S. Tax Treaties
- [Publication 515](#), Withholding of Tax on Nonresident Aliens and Foreign Entities
- [Publication 514](#), Foreign Tax Credit for Individuals
- [Publication 505](#), Tax Withholding and Estimated Tax

# IRS Resources for Foreign Individuals (continued)

- [Publication 54](#), Tax Guide for U.S. Citizens and Resident Aliens Abroad
- [Publication 597](#), Information on the United States - Canada Income Tax Treaty
- [Form 1040NR](#), U.S. Nonresident Alien Income Tax Return

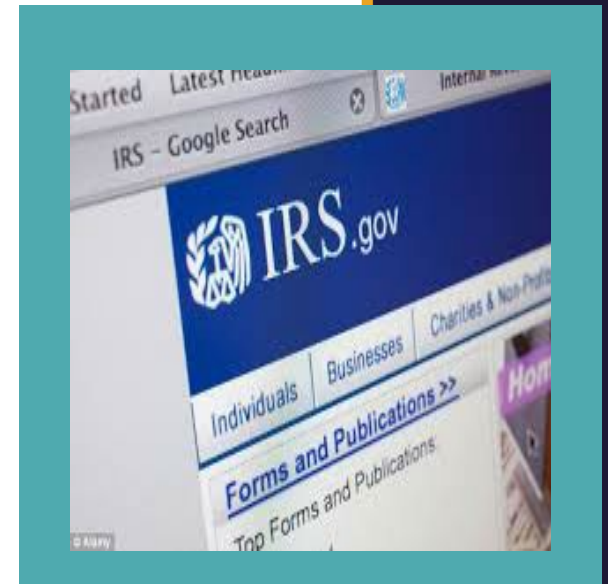
# IRS Resources for Foreign Individuals (continued)

- [Form 8288 U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons of U.S. Real Property Interests](#)
- [Form 8288-A Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests](#)
- [Form 8288-B Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests](#)
- [Form W-7 Application for IRS Individual Taxpayer Identification Number](#)



# General IRS Resources

- [IRS free file options](#)
- <https://www.irs.gov/refunds>
- <https://www.irs.gov/payments/your-online-account>
- <https://www.irs.gov/payments>
- <https://www.irs.gov/filing/individuals/who-should-file>
- <https://www.irs.gov/forms-instruction>
- <https://www.irs.gov/individuals/get-transcript>



# General IRS Resources (continued)

- [Publication 17](#), Your Federal Income Tax
- [Publication 505](#), Tax Withholding and Estimated Tax
- [Publication 5348](#), Get Ready to File (12/08/2021)
- [Publication 5349](#), Year-round tax planning is for everyone (12/08/2021)
- [Publication 1](#), Your Rights as a Taxpayer
- [Publication 970](#), Tax Benefits for Education
- [Publication 5369](#), Gig Economy and Your Taxes: Things to Know
- [Publication 4940](#), Tax Information for Active-Duty Military and Reserve Personnel

# IRS Multilingual Resources



<https://www.irs.gov/help/languages>

# Requesting a Language Preference

You can request to receive certain IRS information in the language you prefer by filing a **Schedule LEP**, *Request for Change in Language Preference*, with your individual tax return.

<b>SCHEDULE LEP</b> <b>(Form 1040)</b> (December 2020) Department of the Treasury Internal Revenue Service	<b>Request for Change in Language Preference</b>  ▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS. ▶ Go to <a href="http://www.irs.gov/ScheduleLEP">www.irs.gov/ScheduleLEP</a> for the latest information.	OMB No. 1545-0074  Attachment Sequence No. <b>77A</b>																						
Name of person making request (as shown on tax return)		Social security number of person making request																						
<p><b>1</b> I would prefer to receive written communications (see instructions) from the IRS in the following language. Check only one.</p> <table><tbody><tr><td><input type="checkbox"/> 000 English</td><td><input type="checkbox"/> 011 French (Français)</td></tr><tr><td><input type="checkbox"/> 001 Spanish (Español)</td><td><input type="checkbox"/> 012 Japanese (日本語)</td></tr><tr><td><input type="checkbox"/> 002 Korean (한국어)</td><td><input type="checkbox"/> 013 Gujarati (ગુજરાતી)</td></tr><tr><td><input type="checkbox"/> 003 Vietnamese (Tiếng Việt)</td><td><input type="checkbox"/> 014 Punjabi (ਪੰਜਾਬੀ)</td></tr><tr><td><input type="checkbox"/> 004 Russian (Русский)</td><td><input type="checkbox"/> 015 Khmer (ខ្មែរ)</td></tr><tr><td><input type="checkbox"/> 005 Arabic (العربية)</td><td><input type="checkbox"/> 016 Urdu (اردو)</td></tr><tr><td><input type="checkbox"/> 006 Haitian Creole (Kreyòl Ayisyen)</td><td><input type="checkbox"/> 017 Bengali (বাংলা)</td></tr><tr><td><input type="checkbox"/> 007 Tagalog (Tagalog)</td><td><input type="checkbox"/> 018 Italian (Italiano)</td></tr><tr><td><input type="checkbox"/> 008 Portuguese (Português)</td><td><input type="checkbox"/> 019 Chinese (Traditional) 中文(繁體)</td></tr><tr><td><input type="checkbox"/> 009 Polish (Polski)</td><td><input type="checkbox"/> 020 Chinese (Simplified) 中文(简体)</td></tr><tr><td><input type="checkbox"/> 010 Farsi (فارسی)</td><td></td></tr></tbody></table>			<input type="checkbox"/> 000 English	<input type="checkbox"/> 011 French (Français)	<input type="checkbox"/> 001 Spanish (Español)	<input type="checkbox"/> 012 Japanese (日本語)	<input type="checkbox"/> 002 Korean (한국어)	<input type="checkbox"/> 013 Gujarati (ગુજરાતી)	<input type="checkbox"/> 003 Vietnamese (Tiếng Việt)	<input type="checkbox"/> 014 Punjabi (ਪੰਜਾਬੀ)	<input type="checkbox"/> 004 Russian (Русский)	<input type="checkbox"/> 015 Khmer (ខ្មែរ)	<input type="checkbox"/> 005 Arabic (العربية)	<input type="checkbox"/> 016 Urdu (اردو)	<input type="checkbox"/> 006 Haitian Creole (Kreyòl Ayisyen)	<input type="checkbox"/> 017 Bengali (বাংলা)	<input type="checkbox"/> 007 Tagalog (Tagalog)	<input type="checkbox"/> 018 Italian (Italiano)	<input type="checkbox"/> 008 Portuguese (Português)	<input type="checkbox"/> 019 Chinese (Traditional) 中文(繁體)	<input type="checkbox"/> 009 Polish (Polski)	<input type="checkbox"/> 020 Chinese (Simplified) 中文(简体)	<input type="checkbox"/> 010 Farsi (فارسی)	
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# When to come to TAS for tax account help

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In general, come to us when:

- You are experiencing a financial/economic hardship or facing an immediate threat of adverse action
- You are unable to resolve the issue through normal IRS channels
- You have tried to contact the IRS, but no one has responded, or the IRS hasn't responded by the date promised

Learn more about eligibility at:

**<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>**



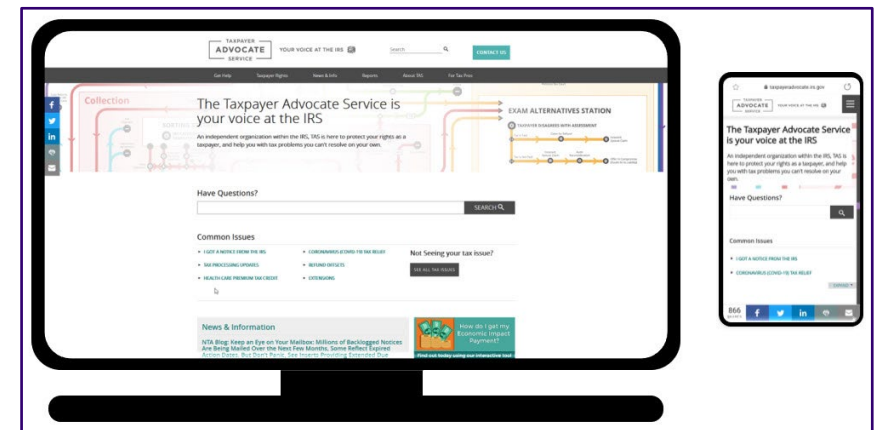
# How to Contact TAS for Help

Use the “Can TAS help me with my tax issue?” tool:

<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>

If the answer is yes:

- Fax or call your Local Taxpayer Advocate listed in Publication 1546, Your Voice at the IRS, or visit: <https://www.taxpayeradvocate.irs.gov/contact-us/>
- Call the National Taxpayer Advocate Case Intake Line: 877-777-4778
- Download Form 911, Request for Taxpayer Advocate Service Assistance: <https://www.irs.gov/pub/irs-pdf/f911.pdf>



# Working with TAS

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## What to Expect

- TAS will advocate for you; TAS = *Your Voice at the IRS*.
- Your case will be assigned to *one* Advocate until the matter is resolved.
- Contact is generally made within *seven* days (or less) from the date TAS was contacted or the date your inquiry was referred to TAS.
- You will receive an estimated expected completion date and next contact dates.
- You will also be provided with a clear, complete, and correct explanation of what was done to resolve the problem when TAS is done with the case.

# Other TAS Programs

## Low Income Taxpayer Clinics

- LITCs represent low-income taxpayers who have a controversy with the IRS, and provide education and outreach to taxpayers who speak English as a second language
- LITCs provide services for free or no more than a nominal fee (except for reimbursement of actual costs incurred)
- Find the nearest LITC at: [www.irs.gov/advocate/low-income-taxpayer-clinics/low-income-taxpayer-clinic-map](http://www.irs.gov/advocate/low-income-taxpayer-clinics/low-income-taxpayer-clinic-map)



# Other TAS Programs

## Taxpayer Advocacy Panel (TAP)

- Independent panel of citizen volunteers
- Suggests ways to improve the IRS
- Contact TAP at 1-888-912-1227 or <https://improveirs.org/>



# Want to Know More?

For more information, visit:

- [taxpayeradvocate.irs.gov/](https://taxpayeradvocate.irs.gov/)
- [es.taxpayeradvocate.irs.gov/](https://es.taxpayeradvocate.irs.gov/) (Spanish)
- [taxpayeradvocate.irs.gov/get-help/roadmap/](https://taxpayeradvocate.irs.gov/get-help/roadmap/)
- [taxpayeradvocate.irs.gov/tax-professionals/](https://taxpayeradvocate.irs.gov/tax-professionals/)

Subscribe to our monthly newsletter:

- [taxpayeradvocate.irs.gov/contact-us/subscribe-to-tas/](https://taxpayeradvocate.irs.gov/contact-us/subscribe-to-tas/)

The Taxpayer  
Advocate Service  
is  
***YOUR VOICE  
AT THE IRS***

## GET CONNECTED



[www.TaxpayerAdvocate.irs.gov/blog](https://www.TaxpayerAdvocate.irs.gov/blog)

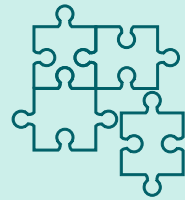


# Taxpayer Advocate Service

## CAREERS

Equal Opportunity Employer

# Do you enjoy working with and helping people?



The Taxpayer Advocate Service (TAS) is the taxpayer's voice at the IRS and may be just the place for you.



TAS offers a unique opportunity for you to advocate for taxpayers who experience difficulties or hardships resolving their tax issues and protecting their tax rights.

**Do you want to make an impact on taxpayers' lives?**

**As a TAS employee, you will....**

**HELP**

**Help** frustrated, overburdened taxpayers get the assistance they need and make a real difference every day.

**PROTECT**

**Protect** taxpayers' rights and reduce the burden they are experiencing.

**IDENTIFY**

**Identify** problems with IRS processes and procedures and work to fix them.

**COMMIT**

Be part of an organization committed to advocacy.



# WHY WORK FOR TAS?

TAS has offices in all 50 states, the District of Columbia, and Puerto Rico.

TAS has positions in Customer Service, Accounting, Tax Law, Human Resources, Communications, Finance, Technology, and more.

TAS offers generous benefits and perks.



**Competitive  
salary, bonuses,  
and incentive  
awards**

**Variety of work  
schedules and  
telework**


**Paid holidays  
and leave**

**Generous  
retirement  
benefits**

**Excellent  
health and  
life insurance**

**Opportunities  
for training  
and career  
advancement**

**Work life  
programs**



# TAS CAREERS

All careers have opportunities for training and advancement.

- ▶ **INTAKE ADVOCATE**
- ▶ **CASE ADVOCATE**
- ▶ **ANALYSTS**
- ▶ **SECRETARIES**
- ▶ **LOCAL TAXPAYER ADVOCATES**

# BE THE TAXPAYER'S VOICE AT THE IRS

Apply to join our dynamic team and grow your federal government career with TAS working on issues related to tax processing, taxpayer assistance, and improvement of tax procedures.

TAXPAYER  
**ADVOCATE**  
SERVICE

YOUR VOICE AT THE IRS



LEARN MORE ABOUT TAS CAREERS AT

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



YOUR VOICE AT THE IRS

