



Tax Assistance Information for Tax Year 2009

(Issued January 2010)



Internal Revenue Service
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France

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**Internal Revenue Service
American Embassy
Paris, France**

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INTERNATIONAL SOCIAL SECURITY AGREEMENTS

International Social Security agreements, often called “Totalization Agreements,” have two main purposes. First, they eliminate dual Social Security taxation, the situation that occurs when a worker from one country works in another country and is required to pay Social Security taxes to both countries on the same earnings. Second, the agreements help fill gaps in benefit protection for workers who have divided their careers between the United States and another country.

You may access the various agreements that the United States has with other countries at www.ssa.gov/international/agreements_overview.html.

COMPETENT AUTHORITY ASSISTANCE

If you are a U.S. citizen or resident and you think that the actions of the United States, a treaty country, or both, cause or will cause a tax situation not intended by the treaty between the two countries, you may request assistance from the U.S. competent authority to resolve your case (See the instructions in Revenue Procedure 2006-54). You should read any specific treaty articles, including the Mutual Agreement Procedure (MAP) article, that apply in your situation.

Please visit the IRS website at <http://www.irs.gov/businesses/small/international/article/0,,id=96447,00.html> for more information.

FOREIGN BANK AND FINANCIAL ACCOUNTS

American citizens and residents with a financial interest in, or signatory or other authority over any foreign financial accounts, including bank, securities, and other types of accounts, whose value exceeded \$10,000 at any point during the year must (1) check the “yes” box on line 7a of Schedule B of Form 1040 for such year and also (2) file Form TD F 90-22.1 with the Department of the Treasury before June 30th of the following year (no extensions are allowed for this form).

For more information please follow this link: <http://www.irs.gov/businesses/article/0,,id=180946,00.html>

TAX TREATIES

You may obtain a copy of a U.S. income tax treaty by following this link: <http://www.irs.gov/businesses/international/article/0,,id=96739,00.html>

Mail: U.S. Treasury Department
Office of Public Correspondence
1500 Pennsylvania Ave. NW
Washington, DC 20220
USA

Fax: +1 (202) 622-6415

You may access the French version of the income tax treaty between France and the U.S. at: www.impots.gouv.fr
Click on “**Plan du Site**” at the top of the page
Scroll to the bottom of the page, click on “**International**”
Scroll to the bottom of the page to “**Rechercher une Convention Fiscale**” and click on “**E**” and locate “**Etats-Unis**”, then click “**Valider**”.

You may access the Estate Tax Treaty between France and the U.S. in English at:

http://www.ambafrance-us.org/IMG/pdf_french_us_estate_tax_treaty.pdf

More information on the income tax treaties the United States has entered into with other countries is contained in Publication 901, U.S. Tax Treaties. You may locate this document at:
<http://www.irs.gov/pub/irs-pdf/p901.pdf>.

INTERNAL REVENUE SERVICE U.S. EMBASSY — PARIS MISSION

One of the missions of the Internal Revenue Service (IRS) at the U.S. Embassy in Paris is to provide taxpayer assistance to American citizens living abroad and foreign citizens with U.S. tax obligations. Taxpayer assistance is provided on a walk-in basis with no appointment necessary every weekday morning and by telephone every weekday morning and afternoon (see hours below). The IRS also has a team of tax specialists who answer telephone and email inquiries and assist with preparation of returns. However, **DIRECT PREPARATION OF U.S. INCOME TAX RETURNS IS ONLY AVAILABLE TO THE ELDERLY AND HANDICAPPED.** The IRS does not provide state tax assistance. You can access state tax forms at www.irs.gov/formspubs/index.html or <http://france.usembassy.gov/irs.html>

CONTACT INFORMATION

Phone: +33 (0)1 43 12 25 55

Email: irs.paris@irs.gov

Fax: +33 (0)1 43 12 23 03

Internet: www.irs.gov
<http://france.usembassy.gov/irs.html>

Mailing Address:
U.S. Embassy
Internal Revenue Service
2, Avenue Gabriel
75382 Paris Cedex 08
France

Office Location:
American Embassy
2, Avenue Gabriel
75008 Paris
France

PUBLIC OFFICE HOURS

Walk-In Assistance: Monday - Friday @ 9:00 a.m. – 12:00 p.m.

Telephone Assistance: Monday - Friday @ 9:00 a.m. - 12:00 p.m.
and 1:30 p.m. - 3:30 p.m.

Closed on French and American holidays

FILING REQUIREMENTS

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 income, filing status, and age determine whether you must file an income tax return. Generally, you must file a return for 2009 if your gross income from worldwide sources is at least:

FILING STATUS *	AMOUNT
Single under 65 _____	\$ 9,350
65 or older _____	\$ 10,750
Head of Household _____	\$ 12,000
65 or older _____	\$ 13,400
Qualifying Widow(er) _____	\$ 15,050
65 or older _____	\$ 16,150
Married filing jointly _____	\$ 18,700
1 spouse 65 or older _____	\$ 19,800
Both spouses 65 or older _____	\$ 20,900
Married filing separately _____ (any age)	\$ 3,650

* If you are the dependent of another taxpayer or are self-employed, see the instructions for Form 1040 for more information on whether you must file a return.

U.S. citizens and residents (as determined under the provisions of the Internal Revenue Code) living outside the United States are subject to the same filing requirements that apply to U.S. citizens living in the United States. However, if a U.S. resident (other than a U.S. citizen) determines that he or she is a resident of another country under the provisions of an income tax treaty, then such individual may be subject to the filing requirements of a nonresident alien.

INDIVIDUAL TAXPAYER IDENTIFICATION NUMBERS (ITINs)

The IRS issues Individual Taxpayer Identification Numbers (ITINs) to foreign nationals and resident aliens who are required to have a U.S. taxpayer identification number for federal tax purposes but do not have and do not qualify for a Social Security Number. A person may request an ITIN by filing a Form W-7 with a certified copy of his passport and other required supplementary documentation (see instructions for Form W-7).

UNRESOLVED TAX MATTERS

If you have tried to resolve a tax problem but it has not been resolved in a timely manner or if an IRS action is causing you a significant hardship, you may contact the International Taxpayer Advocate by:

Phone: +1 (877) 777-4778 or +1 (787) 622-8940

Fax: +1 (787) 622-8933

Mail: Internal Revenue Service
Attn: Taxpayer Advocate Office
San Patricio Office Building
7 Tabonuco Street
Room 200
Guaynabo, Puerto Rico 00966

For further information about the Taxpayer Advocate refer to Publication 1546 or go to www.irs.gov/advocate.

U.S. ACCOUNTANTS IN FOREIGN COUNTRIES

For help in preparing business and estate tax returns, as well as complex individual returns, you may request a list of U.S. tax preparers from the Office of American Services at your local American Embassy or Consulate.

INTERNATIONAL TAX ASSISTANCE

The IRS office in Philadelphia is the principal office responsible for providing international tax assistance, such as answering questions related to tax law, foreign tax issues, and notices and bills. This office is open Monday through Friday from 6:00 a.m. to 11:00 p.m. (American) Eastern Standard Time and may be contacted by:

Phone: +1 (215) 516-2000

Fax: +1 (215) 516-2555

Email: www.irs.gov
Click on “**Individuals**”
Click on “**International Taxpayers**”
Click on “**Help with Tax Questions - International Taxpayers**”
Select Tax law category, type your email address, and click on “**Submit Query**”

Mail: Internal Revenue Service
P.O. Box 920
Bensalem, PA 19020
USA

You also may receive international tax assistance from one of the overseas IRS offices. These offices carry a **limited** supply of tax forms and publications and can help with some account problems and ITIN’s and answer questions about notices and bills.

London, England	+44 207 894 0476
Frankfurt, Germany	+49 69 75 35 38 34
Beijing, China	irs.beijing@irs.gov

PER DIEM RATES

Per diem rates for travel within the continental U.S. (CONUS) and outside CONUS can be accessed at www.gsa.gov/perdiem.

FILING ADDRESS AND DEADLINES

U.S. income tax returns for 2009 are due on **April 15, 2010**. If you reside overseas, or are in the military on duty outside the U.S., you are allowed an automatic 2-month extension to file your return until June 15, 2010. However, any tax due must be paid by the original return due date (April 15) to avoid interest charges.

If you are unable to file your return by the due date, you can request an additional extension to October 15 by filing Form 4868 before the return due date (to determine if further extensions are available go to www.irs.gov). However, any payments made after June 15 would be subject to both interest charges and failure to pay penalties.

Please mail your return to the following address:

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

TIMELY RECEIPT OF FOREIGN-FILED FORMS & PAYMENTS

Federal tax returns and other documents mailed to the IRS are treated as filed on the date of the domestic or foreign postmark. However, ***payments with foreign postmarks are not considered received until the date of actual receipt rather than the postmark date. This includes payments submitted with tax returns.*** Accordingly, you should take this into consideration when mailing a payment from outside the U.S. in order to avoid late payment penalties and interest charges.

OBTAINING TAX FORMS AND PUBLICATIONS

You may download or order tax forms and publications by the following means:

- ▶ **Internet:** www.irs.gov/formspubs
- ▶ **Phone:** +1 (800) 829-3676

EXCHANGE RATES

You must report all income in U.S. Dollar equivalents. The following are some average exchange rates for 2009, 2008, and 2007*:

<u>Country</u>	<u>Currency</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Euro Zone	Euro	.719	.683	.731
Great Britain	Pound	.641	.545	.500
Switzerland	Franc	1.086	1.083	1.200
Israel	New Shekel	3.932	3.591	4.114
Egypt	Pound	5.601	5.495	5.720
Turkey	New Lira	1.557	1.306	1.312

On December 31, 2009, 1 USD = 0.698 Euro.*

* The above information was obtained from www.oanda.com.

Taxpayers generally use the yearly average exchange rate to report foreign-earned income that was regularly received throughout the year. If you had a few foreign transactions on particular days, however, you may prefer to use the exchange rates for such days.

For additional exchange rates, please go to <http://fms.treas.gov/intn.html#rates> or www.oanda.com.

PAYMENTS

Note: The IRS does not accept cash payments.

1. Check: All checks must be in U.S. dollars made payable to the United States Treasury. You should print on the front of your check your Social Security Number or ITIN, the tax return form number, and the tax year.

2. Credit Card: You also may pay by credit card using any major credit card, including American Express®, Visa®, MasterCard®, and Discover®. For more information on paying your taxes by credit card, contact the following service providers:

Official Payments Corporation
+1 (800) 272-9829 or +1 (877) 754-4413
www.officialpayments.com

LINK2GOV Corporation
+1 (888) 729-1040 or +1 (888) 658-5465
www.PAY1040.com

Although the IRS does not charge a fee for credit card payments, most service providers do charge a convenience fee of 2%-3%.

free **3. Electronic Federal Tax Payment System (EFTPS):** You may pay your federal taxes using the EFTPS system at www.eftps.gov. For details on how to enroll, visit www.eftps.gov or call EFTPS Customer Service at +1 (800) 316-6541.

free **4. Electronic Funds Withdrawal:** You may authorize an electronic funds withdrawal from your U.S. checking or savings account using tax preparation software or professional tax preparers. If you select the electronic payment option, you will enter your financial institution's routing number, your account number, and the account type (checking or savings). Check with your financial institution for the correct routing and account numbers.

ESTIMATED TAX PAYMENTS

Estimated tax payments should be accompanied by Form 1040-ES and mailed to the following address:

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

U.S. RESIDENCY CERTIFICATION FOR OBTAINING TREATY BENEFITS

If you are considered to be a resident of the United States under an income tax treaty between the United States and another country, you may be eligible for treaty benefits from the other country. Many of our treaty partners require people claiming treaty benefits as residents of the United States to provide a U.S. Residency Certification obtained from the United States. You may apply for a U.S. Residency Certification by completing Form 8802 and sending it, along with the user fee (check or money order), to:

IRS/U.S. Residency Certification Request
P.O. Box 42530
Philadelphia, PA 19101-2530
USA

For further information, including user fees made via e-payment, see: www.irs.gov/pub/irs-pdf/i8802.pdf