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income tax return by Tuesday, June 15. This deadline applies to both U.S. citizens and resident aliens abroad, including those with dual citizenship.

Jun. 03, 2021



Taxpayers living and working outside of the United States must file their 2020 federal income tax return by Tuesday, June 15. This deadline applies to both [U.S. citizens and resident aliens abroad](#), including those with dual citizenship.

Just as most taxpayers in the United States are required to timely file their tax returns with the IRS, those living and working in another country are also required to file. An automatic two-month deadline extension is normally granted for those overseas and in 2021 that date is still June 15 even though the normal income tax filing deadline was extended a month from April 15 to [May 17](#).

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quality for the extension to June 15. IRS recommends attaching a statement if one of these two situations apply.

Reporting required for foreign accounts and assets

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

In addition, certain taxpayers may also have to complete 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 this form if the aggregate value of those assets exceeds certain thresholds. See the instructions for this form for details.

Foreign accounts reporting deadline

Separate from reporting specified foreign financial assets on their tax return, taxpayers with an interest in, or signature or other authority over foreign financial accounts whose aggregate value exceeded \$10,000 at any time during 2020, must file electronically with the Treasury Department a Financial Crimes Enforcement Network (FinCEN) [Form 114, Report of Foreign Bank and Financial Accounts \(FBAR\)](#). Because of this threshold, the IRS encourages taxpayers with foreign assets, even relatively small ones, to check if this filing requirement applies to them. The form is only available through the BSA E-filing System website.

The deadline for filing the annual [Report of Foreign Bank and Financial Accounts \(FBAR\)](#) was April 15, 2021, but FinCEN is granting filers who missed the original

deadline an automatic extension until October 15, 2021, to file the FBAR. There is no

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rate for all transactions, regardless of the actual exchange rate on the date of the transaction. Generally, the IRS accepts any posted exchange rate that is used consistently. For more information on exchange rates, see [Foreign Currency and Currency Exchange Rates](#).

Expatriate reporting

Taxpayers who relinquished their U.S. citizenship or ceased to be lawful permanent residents of the United States during 2020 must file a [dual-status alien](#) tax return, and attach [Form 8854, Initial and Annual Expatriation Statement](#). A copy of Form 8854 must also be filed with Internal Revenue Service, 3651 S IH35 MS 4301AUSC, Austin, TX 78741, by the due date of the tax return (including extensions). See the instructions for this form and [Notice 2009-85 PDF](#), Guidance for Expatriates Under Section 877A, for further details.

More time is available

Extra time is available for those who cannot meet the June 15 date. Individual taxpayers who need additional time to file can request a filing extension to Oct. 15 by printing and mailing [Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return](#). The IRS can't process extension requests filed electronically after May 17, 2021. Find out [where to mail the form](#).

Businesses that need additional time to file income tax returns must file [Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns](#).

Combat zone extension

Members of the military qualify for an [additional extension of at least 180 days](#) to file and pay taxes if either of the following situations apply:

- They serve in a combat zone or they have qualifying service outside of a combat

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personnel, accredited correspondents and civilian personnel acting under the direction of the Armed Forces in support of those forces.

Spouses of individuals who served in a combat zone or contingency operation are generally entitled to the same deadline extensions with some exceptions. Extension details and more [military tax information](#) is available in [IRS Publication 3, Armed Forces' Tax Guide](#).

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