



Embassy Tel Aviv's Consular Sun Times

Spotlight: Tax Filing Requirements and Tax Filing Extensions for U.S. Citizens Living Abroad

On what income am I taxed as U.S. Citizen? Only my U.S. income or on worldwide income?

If you are a U.S. citizen or resident alien of the United States and you live abroad, you are taxed on your worldwide income. However, you *may* qualify to exclude from income up to \$101,300 of your foreign earnings.

What income level requires me to file taxes as an American citizen? Does it make a difference if I live in the U.S. or abroad?

The rules for filing income tax are generally the same whether you are in the U.S. or abroad. Income, filing status, and age generally determine whether you must file an income tax

return. Click on the following link to download the IRS publication: [Publication 54 "Tax Guide for U.S. Citizens and Resident Aliens Abroad For use in preparing 2016 Returns"](#)

Does the April 15 deadline apply to U.S. Citizens living abroad?

Two-Month Extension: If you are a U.S. Citizen living outside of the United States and your main place of business or post of duty is outside the United States, you are allowed an automatic two-month extension to file your return and pay federal income tax. If allowed an extension, you will have to pay interest on any tax not paid by the regular due date of your return.

Six-Month Extension: If you are not

able to file your return by the due date, you generally can get an automatic six-month extension of time to file (but not of time to pay). To get this automatic extension, you must file a paper Form 4868.

Additional Extensions: In addition to the six-month extension, taxpayers who are out of the country can request a discretionary two-month additional extension of time to file their returns (to December 15 for calendar year taxpayers). To request this extension, you must send a letter by October 15 to: Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0045. You will not receive any notification from the IRS unless your request is denied.

FYI: Children Born in the United States and Social Security Numbers

Information courtesy of the Social Security Administration [website](#):

"At the hospital: When you give information for your baby's birth certificate, you'll be asked whether you want to apply for a Social Security number for your baby. If you say "yes," you need to provide both parents' Social Security numbers if you can. Even if you don't know both parents' Social Security numbers, you still can apply for a number for your child."

This practice began in the 1980s. If you or your child was born in the United States during or after this time, unless your parents or you specifically remember declining the voluntary request to apply for a Social Security number for your newborn, you did indeed apply for a social security number at birth at the hospital when registering the information for the birth certificate. The Social Security number would have been sent to the U.S. address you provided. More information is available on the Social Security Administration website: [Social Security Numbers for Children](#).

U.S. Embassy Tel Aviv

Upcoming Events:

- Tuesday, May 23 — The Federal Benefits Unit will be in Tel Aviv to provide Social Security-related services. Please email amctelaviv@state.gov to make an appointment.

Upcoming Closures:

- ◆ Tuesday, May 2 (Israeli Independence Day)
- ◆ Monday, May 29 (Memorial Day)
- ◆ Wednesday, May 31 (Shavuot/Pentecost)
- ◆ Tuesday, July 4 (U.S. Independence Day)

The Executive Order 13780 (Protecting The Nation From Foreign Terrorist Entry Into The United States) signed by President Trump on March 6, 2017 does NOT apply to: 1) U.S. citizens, 2) lawful permanent residents of the United States (i.e., LPRs or holders of "Green Cards"), or 3) any dual national of a country designated under the order (Iran, Libya, Somalia, Sudan, Syria, and Yemen) when the individual is traveling on a passport issued by a non-designated country;

On March 15 and March 29, 2017 U.S. District Courts in Hawaii and Maryland issued injunctions against parts of the order. Other parts of the order remain in effect.

ACS Twitter Chat!

On March 30, the American Citizens Services Unit at Embassy Tel Aviv conducted its first ever live Twitter chat via the Embassy's Twitter handle [@usembassyta](#). Consular officers answered questions related to applications for passports, Consular Reports of Birth Abroad, and U.S. nationality transmission requirements. Click [here](#) to be directed to the archive of the chat on Twitter to see all the questions that were answered. Below are some highlights:

Here are two examples of the questions we answered:

Can I travel on a U.S. passport that is valid for six months?

According to U.S. regulation, a passport is useable until the last day of its validity. However, different countries and air carriers have different policies. You should contact the air carrier you will travel on or consular authorities of the country to which you are traveling for specific information on whether your passport date of expiry may effect your plans.

You can find more information on [travel.state.gov](#)

Do you accept Israeli bank checks for payment?

Yes! A full list of fee payment options is located [here](#).

U.S. Citizenship Transmission Requirements for Two Unwed American Citizens

The legal requirements for transmission of U.S. citizenship from parents to a child born overseas differ depending on the marital status and nationality of the parents. In the case of two American Citizen parents who are not married to each other at the time of the birth of their child, the consular officer will first attempt to determine if the American Citizen mother meets the physical presence requirements of article 309(c) of the Immigration and Nationality Act: that is, prior to the birth of the child, the mother must have previously been physically present in the United States for a continuous period of one year (365 days).

If the mother does not meet this requirement, the consular officer will seek to determine if the father qualifies under INA 309(a)(1)-(a)(4) **AND** that either parent meets the requirement of having resided in the United States under INA 301(c). Meeting these requirements allows parents to transmit U.S. nationality to the child.

Requirements of 309(a)(1)-(a)(4):

- (1) blood relationship between child and father established
- (2) the father had U.S. nationality at the time of the child's birth
- (3) the father (unless deceased) has agreed in writing to provide financial support for the child until he/she reaches the age of 18 years,
- (4) while the child is under the age of 18 years, the child is legitimated under the law of the person's residence, the father acknowledges paternity of the child in writing under oath, or the paternity of the child is established by adjudication of a competent court.

Upcoming Statewide Elections:

South Carolina will conduct a special primary election on Tuesday, May 2, 2017, for the 5th Congressional District to replace Mick Mulvaney who was confirmed as the Director of the U.S. Office of Management and Budget. This district consists of Cherokee, Chester, Fairfield, Kershaw, Lancaster, Lee, Union, and York counties, and portions of Newberry, Spartanburg, and Sumter counties. The special general election will be held on June 20.

Montana will conduct a special election on Thursday, May 25, 2017, for its at-large Congressional District to replace Ryan Zinke who was confirmed as the U.S. Secretary of the Interior. This district represents all Montana counties.

California will conduct a special general election on Tuesday, June 6, 2017, for the 34th Congressional District to replace Xavier Becerra who was confirmed as Attorney General of California. This district consists of part of Los Angeles County. A primary election was held on April 4, 2017, with no candidate receiving more than 50% of the vote.

The [Federal Voting Assistance Program](#) (FVAP) recommends all overseas U.S. citizens send in a completed [Federal Post Card Application](#) (FPCA) early every year. The FPCA is the registration and ballot request form accepted by all states and territories.



Marijuana is a controlled substance, as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802). Possession, distribution, production, and trafficking in this substance are all criminalized offenses under U.S. Federal law.

There are false reports that the U.S. Embassy can allow travelers to enter the United States with medical marijuana. The Embassy **cannot** provide travelers with any such permission to enter the U.S. with marijuana, and travelers arriving at a U.S. port of entry with controlled substances in their possession (whether medical or non-medical) can be prosecuted in accordance with U.S. federal drug statutes.

Welcome to Tel Aviv!

The American Citizen Services Unit of U.S. Embassy Tel Aviv provides information and assistance to all U.S. citizens residing in Israel.

U.S. citizens visiting or residing in Jerusalem, the West Bank, or Gaza should contact [U.S. Consulate General Jerusalem](mailto:U.S.ConsulateGeneralJerusalem) for assistance.

The Consular Agency in Haifa is also available to provide services to residents and visitors in the Haifa area.

Public Hours:

The American Citizens Services Unit is open to the public from 8:00 to 11:00 a.m. Monday – Friday, except American and local holidays. The section is also

normally closed to the public on the first Wednesday of each month.

Emergencies:

For after-hours emergencies involving U.S. citizens, please call **03-519-7575**.

Please note that the office responding to this emergency number cannot assist with passport renewals, consular reports of birth, or other routine consular matters.

Emergency Passports:

Emergency passports are intended for U.S. citizens who need to travel immediately to the U.S. due to an unexpected incident or for U.S. citizen tourists whose passports were lost or stolen during their travels.

If you need an emergency passport, please make the first available passport appointment online and then send an email to

amctelaviv@state.gov with your name, date of birth, proof of emergency, travel plans, and your current appointment date and time so we can review your emergency passport appointment request.

Contact Emails:

U.S. citizen services-amctelaviv@state.gov.
U.S. visa questions-nivtelaviv@state.gov.
Voting questions-votetelaviv@state.gov.
Consular Agency Haifa -
consage@netvision.net.il

Facebook:

[https://www.facebook.com/
U.S.EmbassyTelAvivIsrael](https://www.facebook.com/U.S.EmbassyTelAvivIsrael)

Website: <https://il.usembassy.gov/>

Ask the Consul...



My child was born at the end of the year. We're still waiting for a social security number. Can we apply for a ITIN for my child? Or can I file my return now and provide his/her social security number later?

If your child is a U.S. citizen, he/she is NOT eligible for an Individual Taxpayer Identification Number (ITIN), a number issued by the IRS to individuals who do not have, and are not eligible to obtain, a valid U.S. Social Security Number. You may apply for an extension to allow you additional time to file your taxes, and you may always file an amended return with the child's SSN to claim the dependency exemption. However, there are restrictions on what you may claim: You may NOT file an amended return with the child's SSN to claim the child tax credit or earned tax credit. You cannot claim either of these two credits on either your original or amended return if your child does not have a SSN by the due date of your return (including extensions), even if your child subsequently receives a SSN.

U.S. Embassy Tel Aviv
American Citizen Services
71 Hayarkon Street
Tel Aviv 6343229
Israel

Phone: 03-519-7475
Fax: 03-516-4390
E-mail: amctelaviv@state.gov
Voting: votetelaviv@state.gov