

Filing Requirements for Current and Prior Year Returns

For a U.S. citizen or U.S. resident alien, the rules for filing income, estate, and gift tax returns and for paying estimated tax are generally the same whether you are in the United States or abroad. For tax purposes, U.S. resident aliens include green card holders and aliens meeting a “substantial presence test” while physically present in the U.S. Refer to [Publication 519, U.S. Tax Guide for Aliens](#) for more detailed information.

U.S. citizens and resident aliens must file and report their gross income from worldwide sources (if not specifically exempted from U.S. tax) regardless of where they reside. Your income, filing status, and age generally determine whether you must file an income tax return. In order to claim the foreign earned income or foreign housing exclusions while living and working abroad, a tax return must be filed.

Taxpayers should file all tax returns that are due, regardless of whether or not full payment can be made with the return. Depending on an individual’s circumstances, a taxpayer filing late may qualify for a payment plan. All payment plans require continued compliance with all filing and payment responsibilities after the plan is approved.

Taxpayers who continue to not file a required return and fail to respond to IRS requests for a return may be considered for a variety of enforcement actions. Continued non-compliance by flagrant or repeat nonfilers could result in additional penalties and/or criminal prosecution. A taxpayer’s timely [voluntary disclosure](#) of a substantial unreported tax liability has long been an important factor in deciding whether the taxpayer’s case should ultimately be referred for criminal prosecution.

If you suspect or know of an individual or company that is not complying with the tax laws, you may report this activity by completing [Form 3949-A](#). You may fill out Form 3949-A online, print it and mail it to:

Internal Revenue Service
Fresno, CA 93888

If you do not wish to use Form 3949-A, you may send a letter to the address above. More information on reporting tax violations is available on [irs.gov](#) at [Reporting Tax Fraud](#).

