

Global Tax Network

Your global expatriate tax partner



Do I need to file a US Tax Return?

There is often much confusion over the requirement to file US tax returns, particularly when living outside of the US.

As a simple guide, if your answer is “yes” to any of the following questions, and your gross income levels are between \$10,300 and \$20,600 (depending on filing status) you will need to file a US tax return each year:

US tax return checklist:

- I was born in the US, and therefore a US citizen
- I was born outside of the US, but at least one of my parents was born in the US*
- I am a US naturalized citizen
- I am a Green Card Holder (note that even if no longer valid or recognized by the US Citizenship and Immigration service, the Green Card must have been formally revoked or relinquished to be not applicable for tax)
- I am a US resident

* Sometimes referred to as “Accidental Americans” as they have not previously been fully aware of their obligations for filing.

We also work very closely with specialist external teams to ensure a wider perspective of issues is covered, including:

UK/US Corporate advice and associated compliance filings for owner managed businesses with additional reporting obligations. Planning around UK/US entity structures and impact of LLC and LLP income on UK tax obligations, including assessment of most beneficial filing positions.

UK/US Wealth Management advice to ensure balanced and portable portfolios of investments and pensions via SEC regulated advisers based in the UK. Regular UK and US investments portfolios can be subject to more stringent and punitive reporting in the other jurisdiction when there is global taxation and a portable portfolio ensures a succinct approach to tax reporting with no detrimental consequences.

UK/US Estate and Trust Planning for families where there is a “mixed” marriage of UK/US individuals including children. Planning in this area is key in administering your global estate reporting and establishing UK/US wills. We can work with your existing advisers to ensure that your affairs are structured in the most tax efficient way to retain your wealth and ensure that children understand their own tax obligations and are established on the right track.

Immigration advice, whether you are considering a move to the US and need visa assistance, or as a US citizen and may be considering expatriation. In both cases, it is critical to ensure that immigration support and a legal path is considered alongside the tax process.

We do more than just UK and US tax!

In addition to the services provided by the UK office, GTN can also assist with global tax compliance in over 100 countries through a network of specialist expatriate tax partner firms.

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