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# Streamlined Procedure Guide



**How to Qualify** for the Streamlined  
Procedure & **What You Need to Start**

## Do you need to catch up on your tax returns?

The [Streamlined Procedure](#) for expats can **help you get fully compliant**. It starts with processing a backlog of unfiled tax returns – without the penalties.

Think of this program as a type of forgiveness from the IRS. Especially if you completely forgot or didn't know you had to report your worldwide income every year.

This guide will help you learn all about the Streamlined Procedure and how you, as an American taxpayer, can get back on track without getting in trouble!



## What is the Streamlined Procedure?

On September 1st, 2012, the IRS first offered the Streamlined Filing Compliance Procedures – also known as the streamlined procedure. They were created to help American taxpayers - who are at low-risk in violating IRS law - to **become fully tax compliant penalty-free**. Using this program will be less cumbersome because you only need to file a certain number of forms to catch up on taxes.

Additionally, the penalty-free program for US taxpayers certifies that the taxpayer's failure to report foreign financial assets and pay US taxes was not a result of willful conduct. "Willful conduct" means the person deliberately avoided reporting and paying their taxes, even though they knew it was required of them.

Therefore, to qualify for the IRS streamlined procedures, your actions need to be innocent. We'll explain later below what exactly "innocent" means from the IRS.

Initially, the Streamlined Foreign Compliance Procedures were stricter and more limited to expats, so many expats could not qualify. Fortunately, the IRS removed their restrictions in 2014, allowing a broader expat audience to be included and help them get back on track.

As we've mentioned in our [expat tax guide](#), **using the penalty-free Streamlined Procedure is a legal and safe way to fix up your past of tax filing neglect as an American expat**. Even if you have tax debt or haven't filed in ten years or more, the Streamlined program always allows you to catch up.

## How to Qualify for the Streamlined Procedure

Your actions must be innocent for not filing tax returns in the past.

This could mean you didn't know how to file, were unaware of this tax obligation, or forgot. You'll need to sign a statement stating this fact on Form 14653 (found via our expat tax software) when you start filing through this program.

### You are eligible to use the Streamlined Procedure if you fall within the following guidelines:

- You did not live in a home in the US for the last three years
- Were living outside of the US for at least 330 days in the year
- You have not filed a federal tax return in the last three years
- Haven't filed amended or delinquent tax returns in the past
- Haven't filed the FBAR within the last six years



Once you are qualified for the program, you won't have to worry about paying late filing fines or penalties for not filing US taxes. You could say goodbye to potential penalties of \$10,000 or more!

### Who Cannot be Eligible?

If your tax returns are currently under civil examination by the IRS from any taxable year, you cannot qualify for the Streamlined Procedure. However, you can consult with your assigned IRS agent to discuss the possibility of revoking this situation.

Additionally, individuals who are under criminal investigation by the IRS Criminal Investigation cannot use the Streamlined program.

## Streamlined Exceptions?




As an American abroad taxpayer, if you have filed delinquent or amended tax returns, you are only eligible for the Streamlined Procedure if you paid for your previous penalties. Meaning, you addressed your reporting obligations and disclosed your foreign financial assets with the IRS and are or have been in the process of paying back taxes owed.

Once you are, in fact, qualified for Streamlining, you never have to worry about paying late taxes or filing fees again. Generally, you could say goodbye to potential tax penalties of \$10,000 or more!

## First Time Penalty Abatement Program

If you already received a notice from the IRS that you need to make up and file US expat taxes, there is another way to gain penalty relief. The [First Time Penalty Abatement Program](#) allows US citizens abroad to file for unfiled/missed tax returns without fees.

### Using this particular program is only available if the following are true:

-  You didn't previously have to file a return, or you have no penalties for the three tax years before the tax year in which you received a penalty.
-  You filed all currently required returns or filed an extension of time to file.
-  You have paid, or arranged to pay, any tax due.

[IRS](#)



However, keep in mind that the failure-to-pay penalty will continue to accumulate until the tax is paid in full. Our software can show you exactly how much tax you owe and how to spend it correctly with the IRS. From this, we suggest that you first pay your owed taxes before requesting penalty relief through the abatement program.

## Do you qualify for the above penalty relief?

Then you can call the toll-free number on your IRS notice and clear the issue. If your penalty relief request wasn't granted for some reason, you can appeal on the IRS's website.

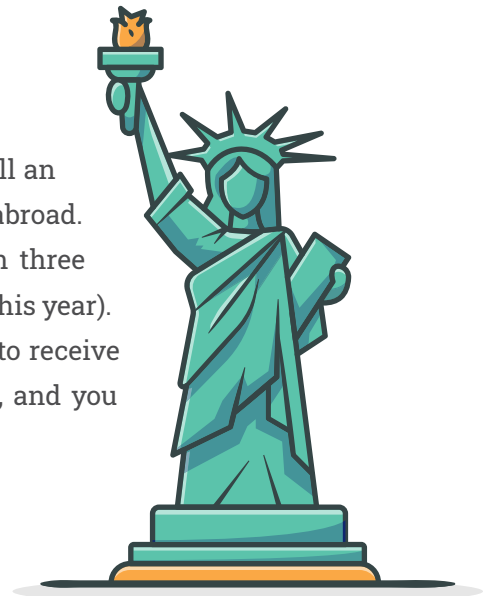
# Using the Streamlined Procedure to Claim Covid-19 Relief Checks

The US government introduced stimulus checks in response to the Covid-19 pandemic. These checks acted as a financial aid to Americans during those hard times. In total, there were three checks offered to US citizens.

The first one was sent out in March 2020 shortly after the pandemic began, allowing certain thresholds to claim up to \$1,200. The second was given in January 2021, providing an additional \$600 to anyone who qualified for the first check. The third and final check was given in March 2021, at an amount of \$1,400. In total, you could receive \$3,200 if you met all the requirements.

## Stimulus Checks in 2024

In 2024, receiving Stimulus Checks as a US expats is still an option especially if you have not filed since moving abroad. Using the Streamlined Procedure, you can catch up on three years of tax returns that you haven't filed (not including this year). Meaning, you can still apply with your 2020 tax return to receive your Covid-19 relief checks. So, if you file by June 15th, and you qualify, you can still claim those checks!



## What You Need to Start the Streamlined Procedure?

It's time to gather your documents!

These are the most important forms to use for the Streamlined program:

- **Three years of back tax returns** (not including this year's return)
- **Six years of FBAR reports** (not including this year's report).  
FBARs are only required if you have had over \$10,000 in all your foreign financial accounts at any time during the year
- **Signed statement on the Certification** by U.S. Person Residing Outside of the U.S.

All of these forms can be found in our software.

**Just sign up today to get started!**



## The Streamlined Process

**Our software is intuitive, allowing you to make up three years of tax returns and six years of FBARs in as little as one hour.** Once you complete your Streamlined Offshore Procedure forms, the IRS will process them like any other tax return.

Additionally, the IRS wants to inform that "the IRS will not acknowledge receipt of the returns, and the streamlined filing process will not culminate in the signing of a closing agreement with the IRS."

## Auditing from Streamlined Procedure

After submitting your Streamlined forms, the IRS will not subject you to any audit automatically. However, you still will be within the system that can trigger any auditing if need be. Auditing is only necessary to check information against what you reported on your tax returns, FBARs, and other financial sources.

Therefore, like any other tax return, you may be subject to appropriate IRS examination or civil penalties by submitting your work under the Streamlined Program.

By completing your Streamlined Procedure package, the IRS expects you to continue complying with US law for all future file returns and reporting your worldwide income every year before the tax deadlines.

## Pricing for Streamlining

Our expat tax software and [Streamlined Procedure service](#) has the most affordable package for Americans abroad. Even if you have a more extensive or complex tax situation, we will not increase our fees for you.

### The Streamlined Procedure is a total of 749 Euro (including VAT) broken down into the following way

- ✔ **4 years of tax returns**  
at 149 Euro each per return (including this tax year's return)
- ✔ **Six years of FBAR reports** (if need be)
- ✔ **Extended personal support** that will guide you through the process and make sure all your questions are answered

We say that's pretty reasonable!



## Our Program is Unbeatable

Not only is our company and software one of the most trusted expat tax companies out there, but our Streamlined Program is pretty unbeatable.

With our software, becoming US tax compliant is fast and affordable. We offer one-third the price of a tax consultant, and you can become tax compliant in a matter of hours.

Take it from Emily, one of the American citizens living abroad in France. She filed our Streamlined Procedure this year and shared her story on her blog:

"It's embarrassing to admit that I didn't declare my taxes for several years, but after failing to file expat taxes one year, the next few kept piling on. My mental excuses of "I'll get to it at some point" or "I can always catch up on them later" were just methods of avoidance, a sneaky tactic one's brain uses when one's anxiety starts to spike.

At first, I was even nervous to go through the streamlining procedure, despite the fact that all my income since 2015 has been in France, but their software made it easy. Every question was straightforward, and next to certain topics that might have been confusing, they included little explanations of the choices you could make. Financial stuff has never been my strong suit, but MyExpatTaxes makes it virtually idiot-proof!"

[Emily, the Glittering Unknown](#)

## Get Started with US Expat Streamlining

Are you ready to get started with US tax compliance via the Streamlined Procedure? Our expert expat Enrolled Agents and CPAs are available and prepared to help. Catch up stress-free with our premium package with our award-winning software.

**Let's help you get back on track with your expat taxes.  
You deserve the peace of mind.**

**Get started today: [MyExpatTaxes.com/Streamlining](https://MyExpatTaxes.com/Streamlining)**

