

## When is International Certification Required?

If a taxpayer has any of the following circumstances or types of income, their tax return will require **International** certification and must be referred to the Drop-Off Program.

- **The taxpayer is reporting income from another country.**

In this situation, this information will be required:

1. Income documents translated into English, if necessary.
2. Employer/payer's foreign address, if available.
3. Whether the international income was earned evenly throughout the year or during specific months of the year.

- **The taxpayer is eligible for foreign earned income exclusion.**

Taxpayers living in a foreign country during the tax year may be able to exclude income earned for services performed in that foreign country.

- **The taxpayer is eligible for foreign tax credit.**

Taxpayers who paid income taxes to a foreign government as a result of foreign income tax withholding may be eligible for a non-refundable credit. The foreign tax credit is available to those who work in a foreign country or have investment income from a foreign source.

**Note:** If **Form 1116** is required, the tax return requires **International** certification. If **Form 1116** is not required, the tax return requires Advanced certification. Best practice is to refer these returns to the Drop-Off Program in either circumstance.