



## IRS releases new program aimed at "Accidental Americans"

**VIRGINIA BEACH, Va. - Sept. 7, 2019 - [PRLog](#)** -- This week the IRS released a new program to give certain expats relief from taxes in specific situations according to Mary Beth Lougen of American Expat Taxes and Expat Tax Tools. The new program is aimed at "accidental Americans" and should provide relief from U.S. taxation to many currently affected.

There are caveats though to satisfy the tax compliance rules under the new procedures, according to Mary Beth. In the IRS announcement<sup>1</sup>, the new procedures to qualify for tax and penalty relief are available to U.S. Citizens that...

- Expatriate after March 18, 2010
  - Have a net worth of less than \$2 million at the time of expatriation
  - Have an aggregate tax liability of \$25,000 or less in the year of expatriation and the previous five years
- Another important requirement... the IRS states on their site<sup>1</sup> that "the procedures may only be used by taxpayers whose failure to file required tax returns (including income tax returns, applicable gift tax returns, information returns, and Report of Foreign Bank and Financial Accounts and pay taxes and penalties for the years at issue was due to non-willful conduct."

Mary Beth cautions that citizens need to give serious thought to the implications of relinquishing your U.S. citizenship, as it is irrevocable. People considering taking this action should seek advice from an experienced American Expat tax consultant or citizenship attorney.

At this point there is no expiration date on this program.

Mary Beth Lougen is President of American Expat Tax Services ([www.amexpattax.com](http://www.amexpattax.com)) and COO of Expat Tax Tools. She has over 30 years of US Income Tax experience including cross-border and expat taxes. Mary Beth has a Master's in Law and taxation, is an Enrolled Agent, a U.S. Tax Court Practitioner (USTCP), and is also a respected writer and instructor in cross-border taxation.

<sup>1</sup><https://www.irs.gov/individuals/international-taxpayers/relief-procedures-for-certain-former-citizens>

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