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美国个人税申报注意事项

1. 哪些人需要在美国申报个人所得税？

在美国境内有商业性质收入的人士，包括投资在美国的房产，以及在美国境内有有限合伙的投资或商业收入的人士，包括通过EB-5投资移民的人士，当拿到K-1表时，即使此时没有拿到绿卡，仍应该在美国进行纳税申报，只是这个税表是通过1040NR。它与1040的区别是1040是针对美国居民的，而1040NR是针对非美国居民的。另外过去三年在美国停留时间超过183天的人士，具体计算方法是本报税年度在美时间乘以1，上一报税年度乘以三分之一，再上一年度的在美国时间乘以六分之一，三个部分加总如超过183天，会被视同美国居民在美申报纳税，这个适用的税表是1040表。

2. 投资移民成为美国纳税人的时间以及何时交税？

持EB-5签证登陆美国时即成为美国的纳税居民，需要每年的4月15日，即登陆的次年4月15日之前对登陆当年的收入报税，如果在报税过程中因个人原因或者报税材料不能及时收集完全也可申请延期至10月15日。但需要注意的是延期申报不等于延期缴税，税务师在做延期时会估算大概的缴税金额，仍需在4月15日前缴纳相应税金。

3. 个人财产规划的最佳时间以及应如何规划？

进行个人财产规划的最佳时间是I526批准后，以EB-5签证入境美

国前，这段时间长达一年，足够完成税务筹划。具体规划的方法有：登陆前尽可能的处置增值资产，特别是增值较多又准备出售的房产；对已增值的资产做重组，提高资产的纳税基数，如有较大增值幅度的股票；将资产赠与非美国居民的父母或亲人，将来可通过赠与的方式将资产收回；设立合适的信托等。

4. 关于海外金融账户的申报

海外金融账户的申报是提交给美国财政部的FIN CEN 114表格。这是美国政府对美国税务居民金融资产披露的一份重要文件，是不同于税表的，该表格的申报截止日期是每年的6月30日。美国政府对该表格的规定是任何一个美国税务居民，如果在美国以外的存款，包括股票，基金和理财账户，只要当年度任一时间点其拥有的金额账户的余额超过1万美元就需要申报。如果瞒报或漏报此表，美国政府的罚款是十分严重的，属于疏忽忘记申报的可能会罚款1万美元，属于故意不申报的按照当年存款最高额的50%罚款，情节严重的甚至被刑事处罚。

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