Bern, Switzerland

Renunciation Packet

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CONS/ACS/BEN/11-2015

Embassy of the United States of America

Bern, Switzerland

Dear American Citizen,

U.S. citizenship must be renounced 1) in the presence of a consular officer; 2) outside the United States; and 3) in the precise form prescribed by the Secretary of State. It is an irrevocable action that cannot be reversed. Should you choose to pursue the renunciation of your U.S. citizenship, you must come to the U.S. Embassy in Bern to sign under oath a "Statement of Understanding Concerning the Consequences and Ramifications" and an "Oath/Affirmation of Renunciation of Nationality of the United States". Samples are enclosed for your information only; please do not complete. The U.S. Department of State uses these documents to make the final decision regarding the U.S. citizen's request to renounce his/her citizenship.

Read the enclosed information and documentation regarding renunciation of U.S. citizenship, dual nationality, and claiming a right of residence in the U.S.

On September 12, 2014, the U.S. Department of State implemented a fee of $2,350 for administrative processing of formal renunciation of U.S. citizenship, which must be paid on the day of your appointment. We encourage you to pay with a major credit card (no debit cards) with a valid passport or ID. Alternatively, you can pay cash ($2,350 U.S. dollars **(dollar bills printed before 2006 are not accepted)** or equivalent in Swiss Francs).

In order to obtain an appointment you are obliged to submit scanned copies of **all the required documents** to: bernrenunciations@state.gov (Subject: CLN – LASTNAME, First name) and you will receive a reply with an assigned appointment date and time.

For information on U.S. federal tax matters, please refer to the Internal Revenue Service (IRS) website www.irs.gov and the enclosed informational sheets, including IRS general information and frequently asked questions. If you do not read and write English, you must bring two "disinterested" witnesses with valid photo identification documents (ID). Please bring an interpreter if you do not speak English, German, French or Italian. No other visitors will be allowed to enter the Embassy.

The Certificate of Loss of Nationality is the sole legal document establishing your loss of nationality. Pending approval of the Certificate, you remain a U.S. citizen. Your U.S. Passport will be retained by the U.S. Embassy in Bern; therefore travel is significantly restricted to the United States while approval is pending as you would require by law a U.S. Passport to travel to the U.S. Please plan accordingly.

Lastly, at the time of your appointment, you must bring all original documents.

Sincerely,

American Citizen Services

Embassy of the United States of America

Bern, Switzerland

Dear Fellow U.S. Citizen,

Since my arrival in Switzerland, I have met many U.S. citizens living here, most of whom are, intentionally or unintentionally, deepening and strengthening our bilateral relationship, and making our country proud every single day. During those meetings many of you have expressed concern about the difficulties you face as a U.S. citizen abroad.

What I heard is many of those concerns revolve around the challenges involved in banking and/or filing taxes as a U.S. citizen living abroad. I want to assure you my team at the Embassy and I are working every day to find ways to alleviate some of the unintended consequences produced by recent U.S. banking and tax legislation. While I cannot change U.S. legislation on either of those complicated issues, I do encourage you to reach out to the Senators/Congress people in the state/district where you vote to share your recommendations and/or concerns. I also want you to know we are working hard to provide you, the community of U.S. citizens here in Switzerland, with options and information on these issues, so you make the best decisions possible for you and your family. In fact, we reach out on a regular basis to different organizations and agencies in Switzerland and the United States to engage them on this.

Renunciation of your U.S. citizenship is a serious decision, and we want to ensure you are making it with all the information available. For this reason, my team has compiled a list of organizations that have provided U.S. citizens with consumer banking, financial, and tax services in Switzerland in the past. You can find these resources on our website at http://bern.usembassy.gov/living_in_switzerland.html.

I hope this letter is of some use to you as you weigh this important and irreversible decision. If we can be of any additional assistance as you continue to consider your options, please don't hesitate to contact me or my staff at BernACS@state.gov

Thank you and kind regards,

Suzi LeVine
U.S. Ambassador to the Swiss Confederation and the Principality of Liechtenstein

Document - CHECKLIST

Please send scanned copies of the following documents:

- ❑ U.S. or foreign birth certificate
- ❑ U.S. Consular Report of Birth Abroad
- ❑ Bio-pages of your most recent U.S. passport
- ❑ Bio-pages of all current foreign passports
- ❑ Certificates of Naturalization for any country, including the United States (if applicable)
- ❑ Certificates of Citizenship for any country, including the United States (if applicable)
- ❑ All marriage certificates and divorce decrees (if any)
- ❑ Change of name documents (if any)
- ❑ Completed Loss of Citizenship Questionnaire - download the form here (DOC - 43KB)
- ❑ Completed "Informal Loss of Citizenship Acknowledgement", which must be signed/dated and sent as a scanned document - Download the document here (DOC - 150KB)

 FOR INFORMATIONAL PURPOSES ONLY

U. S. Department of State
Bureau of Consular Affairs

STATEMENT OF UNDERSTANDING CONCERNING THE CONSEQUENCES AND RAMIFICATIONS OF RENUNCIATION OR RELINQUISHMENT OF U.S. NATIONALITY

I, _____, understand that:

1. I have the right to renounce/relinquish my United States nationality.
2. I have the intention of relinquishing my United States nationality.
3. I am exercising my right of renunciation/relinquishment freely and voluntarily without force, compulsion or undue influence placed upon me by any person.
4. Upon renouncing/relinquishing my U.S. nationality, I will become an alien with respect to the United States, subject to all laws and procedures of the United States regarding entry and control of aliens.
5. If I do not possess the nationality/citizenship of any country other than the United States, upon my renunciation/relinquishment I will become a stateless person and may face extreme difficulties traveling internationally and entering most countries and maintaining a place to reside.
6. If I am found to be deportable by a foreign country, my renunciation/relinquishment may not prevent my involuntary return to the United States.
7. My renunciation/relinquishment may not affect my military or selective service status, if any. I understand that any problems in this area must be resolved with the appropriate agencies.
8. My renunciation/relinquishment may not affect my liability, if any, to prosecution for any crimes which I may have committed or may commit in the future which violate United States law.
9. My renunciation/relinquishment may not affect my liability for extradition to the United States.
10. My renunciation/relinquishment may not exempt me from United States income taxation. With regard to United States taxation consequences, I understand that I must contact the United States Internal Revenue Service. Further, I understand that if my renunciation of United States nationality is determined by the United States Attorney General to be motivated by tax avoidance purposes, I will be found excludable from the United States under Immigration and Nationality Act, as amended.
11. Upon renouncing/relinquishing my U.S. nationality, I will no longer be able to transmit U.S. nationality to my children born subsequent to this act.
12. The extremely serious and irrevocable nature of the act of renunciation/relinquishment has been explained to me by the *(Vice)* consul _____ at the American Embassy/Consulate General at _____. I fully understand its consequences.

I: ☐ do ☐ do not choose to make a separate written explanation of my reasons for renouncing/relinquishing my United States nationality. I: ☐ swear ☐ affirm that I have: ☐ read ☐ had read to me this statement in the _____ language and fully understand its contents.

Name *(Typed)* _____

Signature _____

FOR INFORMATIONAL PURPOSES ONLY

CONSULAR OFFICER'S ATTESTATION

_____ appeared personally and: ☐ read ☐ had read to him/her this statement after my explanation of its meaning and the consequences of renunciation/relinquishment of United States nationality and signed this statement: ☐ under oath ☐ by affirmation before me this _____ day of
(Day)

_____ , _____
(Month) *(Year)*

SEAL

_____
Consul of the United States of America

FOR INFORMATIONAL PURPOSES ONLY FOR INFORMATIONAL PURPOSES ONLY

U. S. Department of State

BUREAU OF CONSULAR AFFAIRS

OATH/AFFIRMATION OF RENUNCIATION OF NATIONALITY OF UNITED STATES

_____ at
(Embassy/Consulate)

_____ ss:
(Country)

I, _____, a national of the United States,
Name *(Print Full Name)*

solemnly swear/affirm that I was born at _____,
(City or Town)

_____, _____, on _____
(Province or County) *(State or Country)* Date *(mm-dd-yyyy)*

That I formerly resided in the United States at:

_____
(Street Address)

_____
(City, State and ZIP Code)

That I am a national of the United States by virtue of:

☐ Birth in United States or Abroad to U.S. Parent(s)

☐ Naturalization Date of Naturalization _____
Date *(mm-dd-yyyy)*

(If naturalized, give the name and place of the court in the United States before which naturalization was granted.)

_____
(Name of Court)

_____
(Street Address)

_____
(City, State and ZIP Code)

I desire and hereby make a formal renunciation of my U.S. nationality, as provided by section 349(a)(5) of the Immigration and Nationality Act of 1952, as amended, and pursuant thereto, I hereby absolutely and entirely renounce my United States nationality together with all rights and privileges and all duties and allegiance and fidelity thereunto pertaining. I make this renunciation intentionally, voluntarily, and of my own free will, free of any duress or undue influence.

_____,
(Signature)

Subscribed and sworn/affirmed to before me this _____ day of _____, _____

at the _____ _____
(Embassy/Consulate) *(Place)*

_____
(Signature of Officer)

SEAL

_____
(Typed Name of Officer)

_____
(Title of Officer)

Note: A renunciation of United States nationality/citizenship is effective only upon approval by the U.S. Department of State but, when approved, the loss of nationality/citizenship occurs as of the date the above Oath/Affirmation was taken.

Advice about Possible Loss of U.S. Nationality and Dual Nationality

The Department of State is responsible for determining the nationality status of a person located outside the United States or in connection with the application for a U.S. passport while in the United States. Section 101(a)(22) of the Immigration and Nationality Act (INA) states that "the term 'national of the United States' means (A) a citizen of the United States, or (B) a person who, though not a citizen of the United States, owes permanent allegiance to the United States." Therefore, U.S. citizens are also U.S. nationals. Non-citizen nationality status refers only to individuals who were born either in American Samoa or on Swains Island to parents who are not citizens of the United States.

Potentially Expatriating Acts

Section 349 of the INA (8 U.S.C. 1481), as amended, states that U.S. nationals are subject to loss of nationality if they perform certain *specified* acts *voluntarily* and *with the intention to relinquish* U.S. nationality. Briefly stated, these acts include:

1. obtaining naturalization in a foreign state upon one's own application after the age of 18 (Sec. 349 (a) (1) INA);
2. taking an oath, affirmation or other formal declaration of allegiance to a foreign state or its political subdivisions after the age of 18 (Sec. 349 (a) (2) INA);
3. entering or serving in the armed forces of a foreign state engaged in hostilities against the United States or serving as a commissioned or non-commissioned officer in the armed forces of a foreign state (Sec. 349 (a) (3) INA);
4. accepting employment with a foreign government after the age of 18 if (a) one has the nationality of that foreign state or (b) an oath or declaration of allegiance is required in accepting the position (Sec. 349 (a) (4) INA);
5. formally renouncing U.S. nationality before a U.S. diplomatic or consular officer outside the United States (sec. 349 (a) (5) INA);
6. formally renouncing U.S. nationality within the United States (The Department of Homeland Security is responsible for implementing this section of the law) (Sec. 349 (a) (6) INA);
7. Conviction for an act of treason against the Government of the United States or for attempting to force to overthrow the Government of the United States (Sec. 349 (a) (7) INA).

Administrative Standard of Evidence

As already noted, the actions listed above will result in the loss of U.S. nationality if performed voluntarily and with the intention of relinquishing U.S. nationality. The Department has a uniform administrative standard of evidence based on the premise that U.S. nationals intend to retain United States nationality when they obtain naturalization in a foreign state, declare their allegiance to a foreign state, serve in the armed forces of a foreign state not engaged in hostilities with the United States, or accept non-policy level employment with a foreign government.

Disposition of Cases when Administrative Premise is Applicable
In light of the administrative premise discussed above, a person who:

1. is naturalized in a foreign country;
2. takes a routine oath of allegiance to a foreign state;
3. serves in the armed forces of a foreign state not engaged in hostilities with the United States, or
4. accepts non-policy level employment with a foreign government,

and in so doing wishes to retain U.S. nationality need not submit prior to the commission of a potentially expatriating act a statement or evidence of his or her intent to retain U.S. nationality since such an intent will be presumed.
When, as the result of an individual's inquiry or an individual's application for registration or a passport it comes to the attention of a U.S. consular officer that a U.S. national has performed an act made potentially expatriating by INA Sections 349(a)(1), 349(a)(2), 349(a)(3) or 349(a)(4) as described above, the consular officer will simply ask the applicant if he/she intended to relinquish U.S. nationality when performing the act. If the answer is no, the consular officer will certify that it was not the person's intent to relinquish U.S. nationality and, consequently, find that the person has retained U.S. nationality.

Persons Who Wish to Relinquish U.S. Nationality

If the answer to the question regarding intent to relinquish nationality is yes, the person concerned will be asked to complete a questionnaire to ascertain his or her intent toward U.S. nationality. When the questionnaire is completed and the voluntary relinquishment statement is signed, the consular officer will proceed to prepare a Certificate of Loss of Nationality of the United States. The certificate will be forwarded to the Department of State for consideration and, if appropriate, approval.
An individual who has performed any of the acts made potentially expatriating by statute who wishes to lose U.S. nationality may do so by affirming in writing to a U.S. consular officer that the act was performed voluntarily with intent to relinquish U.S. nationality. A U.S. national also has the option to formally renounce U.S. nationality abroad in accordance with INA Section 349 (a) (5).

Disposition of Cases When Administrative Premise Is Inapplicable

The premise that a person intends to retain U.S. nationality is not applicable when the individual:

1. formally renounces U.S. nationality before a consular officer;
2. serves in the armed forces of a foreign state engaged in hostilities with the United States;
3. takes a policy level position in a foreign state;
4. is convicted of treason.

Cases in categories 2, 3 and 4 will be developed carefully by U.S. consular officers to ascertain the individual's intent toward U.S. nationality.

Applicability of Administrative Premise To Past Cases

The premise established by the administrative standard of evidence is applicable to cases adjudicated previously. Persons who previously lost U.S. nationality may wish to have their cases reconsidered in light of this policy.
A person may initiate such reconsideration by submitting a request to a U.S. embassy or consulate or by writing directly to:

Express Mail:
Director
Office of Legal Affairs (CA/OCS/L)
Bureau of Consular Affairs
U.S. Department of State
600 19th Street, N.W.- 10th Floor
Washington, D.C. 20431
Phone: 202-501-4444
Fax: 202-485-8033

Regular Mail
Director
U.S. Department of State
CA/OCS/L
SA-17, 10th Floor
Washington, D.C. 20522-1710

Each case will be reviewed on its own merits taking into consideration, for example, written statements made by the person at the time of the commission of the potentially expatriating act.

Loss of Nationality and Taxation

P.L. 104-191 contains changes in the taxation of U.S. nationals who renounce or otherwise lose U.S. nationality. In general, any person who lost U.S. nationality within 10 years immediately preceding the close of the taxable year, whose principle purpose in losing nationality was to avoid taxation, will be subject to continued taxation.
See ...

- Internal Revenue Service Instructions for Completion of Form 8854
- Internal Revenue Service Guidance on Expatriation Reporting Requirements
- Internal Revenue Service Expatriation Tax

Copies of approved Certificates of Loss of Nationality of the United States are provided by the Department of State to the Internal Revenue Service pursuant to P.L. 104-191. Questions regarding United States taxation consequences upon loss of U.S. nationality should be addressed to the U.S. Internal Revenue Service.

Dual Nationality

Dual nationality means that a person is a national of two countries. A person who is a dual national owes allegiance to both countries. Dual nationality can occur as the result of a variety of circumstances. The automatic acquisition or retention of a foreign nationality, acquired, for example, by birth in a foreign country or through an alien parent, does not affect U.S. nationality. U.S. law does not require a person to choose one nationality over the other. It is prudent, however, to check with authorities of the other country to see if dual nationality is permissible under local law. Dual nationality can also occur when a person is naturalized in a foreign state without intending to relinquish U.S. nationality and is thereafter found not to have lost U.S. nationality: the individual consequently may possess dual nationality. The U.S. Government does not encourage dual nationality. While recognizing the existence of dual nationality and permitting Americans to have other nationalities, the U.S. Government also recognizes the problems which it may cause. Claims of other countries upon U.S. dual-nationals often place them in situations where their obligations to one country are in conflict with the laws of the other. In addition, their dual nationality may hamper efforts of the U.S. Government to provide consular protection to them when they are abroad, especially when they are in the country of their second nationality.

Additional Information

See also information flyers on related subject available via the Department of State, Bureau of Consular Affairs home page. These flyers include:

- Advice About Possible Loss of U.S. Nationality and Seeking Public Office in a Foreign State
- Advice About Possible Loss of U.S. Nationality and Foreign Military Service
- Renunciation of United States Nationality

Renunciation of U.S. Nationality

A. THE IMMIGRATION & NATIONALITY ACT

Section 349(a)(5) of the Immigration and Nationality Act (INA) (8 U.S.C. 1481(a)(5)) is the section of law governing the right of a United States citizen to renounce his or her U.S. citizenship. That section of law provides for the loss of nationality by voluntarily

> *"(5) making a formal renunciation of nationality before a diplomatic or consular officer of the United States **in a foreign state** , in such form as may be prescribed by the Secretary of State" (emphasis added).*

B. ELEMENTS OF RENUNCIATION

A person wishing to renounce his or her U.S. citizenship must voluntarily and with intent to relinquish U.S. citizenship:

1. appear in person before a U.S. consular or diplomatic officer,
2. in a foreign country (normally at a U.S. Embassy or Consulate); and
3. sign an oath of renunciation

Renunciations that do not meet the conditions described above have no legal effect. Because of the provisions of Section 349(a)(5), U.S. citizens cannot effectively renounce their citizenship by mail, through an agent, or while in the United States. In fact, U.S. courts have held certain attempts to renounce U.S. citizenship to be ineffective on a variety of grounds, as discussed below.

C. REQUIREMENT - RENOUNCE ALL RIGHTS AND PRIVILEGES

a person seeking to renounce U.S. citizenship must renounce all the rights and privileges associated with such citizenships. In the case of Colon v. U.S. Department of State, 2 F.Supp.2d 43 (1998),the U.S. District Court for the District of Columbia rejected Colon's petition for a writ of mandamus directing the Secretary of State to approve a Certificate of Loss of Nationality in the case because he wanted to retain the right to live in the United States while claiming he was not a U.S. citizen.

D. DUAL NATIONALITY / STATELESSNESS

Persons intending to renounce U.S. citizenship should be aware that, unless they already possess a foreign nationality, they may be rendered stateless and, thus, lack the protection of any government. They may also have difficulty traveling as they may not be entitled to a passport from any country. Even if not stateless, former U.S. citizens would still be required to obtain a visa to travel to the United States, or show that they are eligible for admission pursuant to the terms of the Visa Waiver Pilot Program (VWPP). Renunciation of U.S. citizenship may not prevent a foreign country from deporting that individual to the United States in some non-citizen status.

E. TAX & MILITARY OBLIGATIONS /NO ESCAPE FROM PROSECUTION

Persons who wish to renounce U.S. citizenship should be aware of the fact that renunciation of U.S. citizenship may have no affect whatsoever on his or her U.S. tax or military service obligations (contact the Internal Revenue Service or U.S. Selective Service for more information). In addition, the act of renouncing U.S. citizenship does not allow persons to avoid possible prosecution for crimes which they may have committed in the United States, or escape the repayment of financial obligations previously incurred in the United States or incurred as United States citizens abroad.

F. RENUNCIATION FOR MINOR CHILDREN/INCOMPETENTS

Citizenship is a status that is personal to the U.S. citizen. Therefore parents may not renounce the citizenship of their minor children. Similarly, parents/legal guardians may not renounce the citizenship of individuals who are mentally incompetent. Minors seeking to renounce their U.S. citizenship must demonstrate to a consular officer that they are acting voluntarily and that they fully understand the implications/consequences attendant to the renunciation of U.S. citizenship.

G. IRREVOCABILITY OF RENUNCIATION

Finally, those contemplating a renunciation of U.S. citizenship should understand that the act is irrevocable, except as provided in section 351 of the INA (8 U.S.C. 1483), and cannot be canceled or set aside absent successful administrative or judicial appeal. (Section 351(b) of the INA provides that an applicant who renounced his or her U.S. citizenship before the age of eighteen can have that citizenship reinstated if he or she makes that desire known to the Department of State within six months after attaining the age of eighteen. See also Title 22, Code of Federal Regulations, section 50.20).

Renunciation is the most unequivocal way in which a person can manifest an intention to relinquish U.S. citizenship. Please consider the effects of renouncing U.S. citizenship, described above, before taking this serious and irrevocable action. If you have any further questions regarding this matter, please contact:

Regular Mail
U.S. Department of State
CA/OCS/L
SA-17, 10th Floor
Washington, D.C. 20522-1710

Renunciation of U.S. Nationality by Persons Claiming a Right of Residence in the United States

Section 101(a)(22) of the Immigration and Nationality Act (INA) states that "the term 'national of the United States' means (A) a citizen of the United States, or (B) a person who, though not a citizen of the United States, owes permanent allegiance to the United States." Therefore, U.S. citizens are also U.S. nationals. Non-citizen nationality status refers only individuals who were born either in American Samoa or on Swains Island to parents who are not citizens of the United States. Section 349(a) of the Immigration and Nationality Act (8 U.S.C. 1481) governs how a U.S. citizen shall lose U.S. nationality. Section 349(a) states:

A person who is a national of the United States whether, by birth or naturalization, shall lose his nationality by voluntarily performing any of the following acts with the intention of relinquishing United States nationality:

(5) making a formal renunciation of nationality before a diplomatic or consular officer of the United States in a foreign state, in such form as may be prescribed by the Secretary of State; or

(6) making in the United States a formal written renunciation of nationality in such form as may be prescribed by, and before such officer as may be designated by, the Attorney General, whenever the United States shall be in a state of war and the Attorney General shall approve such renunciation as not contrary to the interests of national defense.

Renunciation is the most unequivocal way in which a person can manifest an intention to relinquish U.S. nationality. Since nationality is a status that is personal to the individual U.S. national, it cannot be renounced by a parent or a legal guardian under any set of circumstances. Those contemplating a renunciation of U.S. nationality should understand that renunciation is irrevocable, except as provided in Section 351(b) of the INA, and cannot be cancelled or set aside absent a successful administrative or judicial appeal. Put another way, renunciation cannot be "taken back", and it does not merely "suspend" nationality but irrevocably relinquishes it. . Consequently, renunciation of U.S. nationality is not a step to be taken lightly and should be undertaken only after serious thought and reflection. .

Pursuant to Section 358 of the INA, the renunciation of one's U.S. nationality does not result in one's expatriation until the Department of State approves a Certificate of Loss of Nationality of the United States (CLN).

In order for a renunciation under Section 349(a) (5) of the INA to be effective, all of the conditions of the statute must be met. In other words, an individual wishing to renounce U.S. nationality must appear in person and sign an oath of renunciation before a U.S. consular or diplomatic officer abroad at a U.S. embassy or consulate. Section 349(b) of the Act provides that:

Any person who has committed or performed any act of expatriation is presumed to have done so voluntarily, but such presumption may be rebutted upon a showing, by a preponderance of the evidence, that the act or acts committed or performed were not done voluntarily.

In addition, please be aware that:

The U.S. Department of State and the U.S. Supreme Court have concluded that the intention to relinquish U.S. nationality required for purposes of finding loss of nationality under Section 349(a) of the INA does not exist where a renunciant claims a right to continue to reside in the United States, unless the renunciant demonstrates that residence will be as an alien documented properly under U.S. law.

Renunciations which are not in the form prescribed by the Secretary of State have no legal effect. Moreover, U.S. citizens cannot effectively renounce their citizenship by mail. Section 349(a)(6) provides for renunciation of U.S. nationality in the United States under certain narrow circumstances. Questions concerning renunciation of U.S. nationality under Section 349(a)(6) should be addressed to the Attorney General or the Department of Homeland Security.

Persons who contemplate renunciation of U.S. nationality should be aware that they will experience a great deal of hardship unless they already possess a foreign nationality or are assured of acquiring another nationality shortly after completing their renunciation. In the absence of a second nationality, those individuals would become stateless. As stateless persons, they would not be entitled to the protection of any government. They might also find it difficult or impossible to travel as they would probably not be entitled to a passport from any country. Furthermore, a person who has renounced U.S. nationality will be required to apply for a visa to travel to the United States, just as other aliens do. If you are found ineligible for a visa, a renunciant could be barred from the United States. Renunciation of American nationality does not necessarily prevent a former national's deportation from a foreign country to the United States as an alien.

Persons considering renunciation should also be aware that the fact that they have renounced U.S. nationality may have no affect whatsoever on their U.S. tax or military service obligations. Nor will it allow them to escape possible prosecution for crimes which they may have committed in the United States, or repayment of financial obligations, such as child support payments, previously incurred in the United States or incurred as a United States national abroad. Questions about these matters should be directed to the government agency concerned.

Individuals who have carefully considered the consequences attendant to the renunciation of U.S. nationality, y may contact a U.S. embassy or consulate for an appointment. Moreover, a person in possession of a U.S. passport who renounces U.S. nationality will be asked to submit that passport to the U.S. consular officer for cancellation. If the Department of State approves the CLN, the individual will be ineligible to receive a U.S. passport in the future unless he or she, like any other alien, subsequently naturalizes in the future as a U.S. citizen.

As previously stated, **persons contemplating renunciation of U.S. citizenship are reminded that renunciation is irrevocable, except as provided in Section 351(b) of the INA (8 U.S.C. 1483), and cannot be cancelled or set aside absent a successful administrative or judicial appeal.**

If you have any questions, contact a U.S. consular officer at a U.S. embassy or consulate. You may also contact the Department of State at:

Express Mail:

Director
Office of Legal Affairs (CA/OCS/L)
Bureau of Consular Affairs
U.S. Department of State
600 19th Street, N.W.- 10th Floor
Washington, D.C. 20431
Phone:
Fax: 202-485-8033

Regular Mail

Director
U.S. Department of State
CA/OCS/L
SA-17, 10th Floor
Washington, D.C. 20522-1710

Expatriation Tax

Please refer to the IRS website for up-to-date information:
https://www.irs.gov/Individuals/International-Taxpayers/Expatriation-Tax

The expatriation tax provisions under Internal Revenue Code (IRC) sections 877 and 877A apply to US citizens who have renounced their citizenship and long-term residents (as defined in IRC 877(e)) who have ended their US resident status for federal tax purposes. Different rules apply according to the date upon which you expatriated.

- **Expatriation on or after June 17, 2008**
- **Expatriation after June 3, 2004 and before June 17, 2008**
- **Expatriation on or before June 3, 2004**
- **What to do if you haven't filed a Form 8854**
- **What to do if you haven't filed an Income Tax Return**
- **Significant Penalty Imposed for Not Filing Expatriation Form**

Expatriation on or after June 17, 2008

If you expatriated on or after June 17, 2008, the new IRC 877A expatriation rules apply to you if any of the following statements apply.

- Your average annual net income tax for the 5 years ending before the date of expatriation or termination of residency is more than a specified amount that is adjusted for inflation ($147,000 for 2011, $151,000 for 2012, $155,000 for 2013 and $157,000 for 2014).
- Your net worth is $2 million or more on the date of your expatriation or termination of residency.
- You fail to certify on Form 8854 that you have complied with all U.S. federal tax obligations for the 5 years preceding the date of your expatriation or termination of residency.

If any of these rules apply, you are a “covered expatriate.”

A citizen will be treated as relinquishing his or her U.S. citizenship on the earliest of four possible dates: (1) the date the individual renounces his or her U.S. nationality before a diplomatic or consular officer of the United States, provided the renunciation is subsequently approved by the issuance to the individual of a certificate of loss of nationality by the U.S. Department of State; (2) the date the individual furnishes to the U.S. Department of State a signed statement of voluntary relinquishment of U.S. nationality confirming the performance of an act of expatriation specified in paragraph (1), (2), (3), or (4) of section 349(a) of the Immigration and Nationality Act (8 U.S.C. 1481(a)(1)-(4)), provided the voluntary relinquishment is subsequently approved by the issuance to the individual of a certificate of loss of nationality by the U.S. Department of State; (3) the date the U.S. Department of State issues to the individual a certificate of loss of nationality; or (4) the date a U.S. court cancels a naturalized citizen’s certificate of naturalization.

For long-term residents, as defined in IRC 7701(b)(6), a long-term resident ceases to be a lawful permanent resident if (A) the individual’s status of having been lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with immigration laws has been revoked or has been administratively or judicially determined to have been abandoned, or if (B) the individual (1) commences to be treated as a resident of a foreign country under the provisions of a tax treaty between the United States and the foreign country, (2) does not waive the benefits of the treaty applicable to residents of the foreign country, and (3) notifies the IRS of such treatment on Forms 8833 and 8854.

IRC 877A imposes a mark-to-market regime, which generally means that all property of a covered expatriate is deemed sold for its fair market value on the day before the expatriation date. Any gain arising from the deemed sale is taken into account for the tax year of the deemed sale notwithstanding any other provisions of the Code. Any loss from the deemed sale is taken into account for the tax year of the deemed sale to the extent otherwise provided in the Code, except that the wash sale rules of IRC 1091 do not apply.

The amount that would otherwise be includible in gross income by reason of the deemed sale rule is reduced (but not to below zero) by $600,000, which amount is to be adjusted for inflation for calendar years after 2008 (the "exclusion amount"). For calendar year 2014, the exclusion amount is $680,000. For other years, refer to the Instructions for Form 8854.

The amount of any gain or loss subsequently realized (i.e., pursuant to the disposition of the property) will be adjusted for gain and loss taken into account under the IRC 877A mark-to-market regime, without regard to the exclusion amount. A taxpayer may elect to defer payment of tax attributable to property deemed sold.

For more detailed information regarding the IRC 877A mark-to-market regime, refer to Notice 2009-85.

Form 8854, Initial and Annual Expatriation Information Statement, and its Instructions have been revised to permit individuals to meet the new notification and information reporting requirements. The revised Form 8854 and its instructions also address how individuals should certify (in accordance with the new law) that they have met their federal tax obligations for the five preceding taxable years and what constitutes notification to the Department of State or the Department of Homeland Security.

Note. If you expatriated before June 17, 2008, the expatriation rules in effect at that time continue to apply. See chapter 4 in Publication 519, U.S. Tax Guide for Aliens, for more information.

Expatriation after June 3, 2004 and before June 17, 2008

The American Jobs Creation Act (AJCA) of 2004 amends IRC section 877, which provides for an alternative tax regime for certain, expatriated individuals. Amended IRC 877 creates objective criteria to impose the tax on individuals with an average income tax liability for the 5 prior years of $124,000 for tax year 2004, $127,000 for tax year 2005, $131,000 for 2006, $136,000 for 2007, or $139,000 for 2008, or a net worth of $2,000,000 on the date of expatriation. In addition, it requires individuals to certify to the IRS that they have satisfied all federal tax requirements for the 5 years prior to expatriation and requires annual information reporting for each taxable year during which an individual is subject to the rules of IRC 877.

Further, expatriated individuals will be subject to U.S. tax on their worldwide income for any of the 10 years following expatriation in which they are present in the U.S. for more than 30 days, or 60 days in the case of individuals working in the U.S. for an unrelated employer.

Finally, even if they do not meet the monetary thresholds for imposition of the IRC 877 expatriation tax, IRC 7701(n) provides that individuals will continue to be treated as U.S. citizens or long-term residents for U.S. tax purposes until they have notified both the Internal Revenue Service (via Form 8854) and the Secretary of the Department of State (for former U.S. citizens) or the Department of Homeland Security (for long-term permanent residents) of their expatriation or termination of residency.

Also, for individuals who expatriated after June 3, 2004, and before June 17, 2008, IRC 6039G requires annual information reporting for each taxable year during which such an individual is subject to the rules of IRC 877. Form 8854 is due on the date that the individual's U.S. income tax return for the taxable year is due or would be due if such a return were required to be filed.

Form 8854, Initial and Annual Expatriation Information Statement, and its Instructions have been revised to permit individuals who expatriated after June 3, 2004, and before June 17, 2008, to meet the new notification and information reporting requirements under IRC 6039G.

- Notice 2005-36, Form 8854 and Expatriation Reporting Rules
- Press Release IR-2005-49 (issued 4/22/05), IRS, Treasury Release Guidance on Expatriation Reporting Requirements

Expatriation on or before June 3, 2004

The expatriation tax provisions (prior to the AJCA amendments) apply to U.S. citizens who have renounced their citizenship and long-term residents who have ended their US residency for tax purposes, if one of the principal purposes of the action is the avoidance of U.S. taxes. You are presumed to have tax avoidance as a principle purpose if:

- Your average annual net income tax for the last 5 tax years ending before the date of the expatriation act is more than $124,000, or
- Your net worth on the date of the expatriation act is $622,000 or more.

If you meet either of the tests shown above, you may be eligible to request a ruling from the IRS that you did not expatriate to avoid U.S. taxes. You must request this ruling within one year from the date of expatriation. For information that must be included in your ruling request, see Section IV of Notice 97-19. If you receive this ruling, the expatriation tax provisions do not apply.

The expatriation tax applies to the 10-year period following the date of the expatriation action. It is figured in the same way as for those individuals expatriating after June 3, 2004, and before June 17, 2008. Individuals who renounced their US citizenship, or long-term residents that terminated their US residency, for tax purposes on or before June 3, 2004, must file an initial Form 8854, Initial and Annual Expatriation Information Statement. For more detailed information refer to Expatriation Tax in Publication 519, U.S. Tax Guide for Aliens.

Individuals who renounced their U.S. citizenship or terminated their long-term resident status for tax purposes on or before June 3, 2004, must file a Form 8854, Initial and Annual Expatriation Information Statement, and its Instructions, to comply with the notification requirements under IRC 877. For more detailed information refer to Expatriation Tax in Publication 519, U.S. Tax Guide for Aliens.

What to do if you haven't filed a Form 8854

For more detailed information on how, when and where to file Form 8854, refer to the Form 8854, Initial and Annual Expatriation Information Statement, and its Instructions.

What to do if you haven't filed an Income Tax Return

Among the various requirements contained in IRC 877 and 877A, individuals who renounced their US citizenship or terminated their long-term resident status for tax purposes after June 3, 2004 are required to certify to the IRS that they have satisfied all federal tax requirements for the 5 years prior to expatriation. If all federal tax requirements have not been satisfied for the 5 years prior to expatriation, the individual will be subject to the IRC 877 and 877A expatriation tax provisions even if the individual does not meet the monetary thresholds in IRC 877 or 877A.

Individuals who have expatriated should file all tax returns that are due, regardless of whether or not full payment can be made with the return. Depending on an individual's circumstances, a taxpayer filing late may qualify for a payment plan. All payment plans require continued compliance with all filing and payment responsibilities after the plan is approved.

For more detailed information on what to do if you have not filed your required federal income tax returns, refer to Filing Past Due Tax Returns.

Significant penalty imposed for not filing expatriation form

The Internal Revenue Service reminds practitioners that anyone who has expatriated or terminated his U.S. residency status must file Form 8854, Initial and Annual Expatriation Information Statement, and its Instructions. Form 8854 must also be filed to comply with the annual information reporting requirements of IRC 6039G, if the person is subject to the alternative expatriation tax under IRC 877 or IRC 877A. A $10,000 penalty may be imposed for failure to file Form 8854 when required.

IRS is sending notices to expatriates who have not complied with the Form 8854 requirements, including the imposition of the $10,000 penalty where appropriate.

The Instructions for Form 8854 provide details about the filing requirements, related definitions and line-by-line instructions for completing the form. Failure to file or not including all the information required by the form or including incorrect information could lead to a penalty.

References/Related Topics

- U.S. Citizens and Resident Aliens Abroad
- Form 8854, Initial and Annual Expatriation Information Statement, and its Instructions

Note: *This page contains one or more references to the Internal Revenue Code (IRC), Treasury Regulations, court cases, or other official tax guidance. References to these legal authorities are included for the convenience of those who would like to read the technical reference material. To access the applicable IRC sections, Treasury Regulations, or other official tax guidance, visit the* Tax Code, Regulations, and Official Guidance *page. To access any Tax Court case opinions issued after September 24, 1995, visit the* Opinions Search *page of the United States Tax Court.*

Page Last Reviewed or Updated: 11-Jun-2015

IRS GENERAL INFORMATION

Prepare and e-file your federal tax return for free. For more information: http://www.irs.gov/Filing/Filing-Options

International Tax Assistance

The IRS office in Philadelphia is the principal office responsible for providing international tax assistance, such as answering questions related to tax law, foreign tax issues, and notices and bills. This office is open Monday through Friday from 6:00 a.m. to 11:00 p.m. (U.S.) Eastern Standard Time and may be contacted by:

Phone: +1 (267) 941-1000 **Fax:** +1 (267) 941-1055

Email: http://www.irs.gov/uac/Help-With-Tax-Questions - - - International-Taxpayers

Mail: Internal Revenue Service
International Accounts
Philadelphia, PA 19255-0725
USA

Overseas IRS offices carry a **limited** supply of tax forms and publications. They can help with some account problems; ITIN's and answer questions about notices and bills.

London, England +44 20 78 94 04 77
Frankfurt, Germany +49 69 75 35 38 23
Beijing, China +86 10 85 31 39 83

Unresolved Tax Matters

For unresolved matters or IRS actions causing a significant hardship, contact the International Taxpayer Advocate:

Phone: +1 (787) 522-8601 **Fax:** +1 (787)522-8691

Mail: Internal Revenue Service
Attn: Taxpayer Advocate Office
City View Plaza
48 Carr 165, 5th Floor
Guaynabo, PUERTO RICO 00968-8000

For more information about the Taxpayer Advocate, refer to Publication 1546, or go to www.irs.gov/advocate.

Foreign Bank and Financial Accounts (FBAR)

U.S. citizens and residents with a financial interest in, or signatory or other authority over any foreign financial accounts, including bank, securities, and other types of accounts, whose value exceeded $10,000 at any point during the year must (1) check the "yes" box on line 7a of Schedule B of Form 1040 for such year and also (2) file Form TD F 90-22.1 with the U.S. Department of the Treasury before June 30th of the following year (no extensions are allowed for this form). http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Report-of-Foreign-Bank-and-Financial-Accounts-(FBAR)

FBAR Filing & Assistance

All FBARs must be filed online at: http://bsaefiling.fincen.treas.gov/NoRegFBARFiler.html. Help with electronic filing is available through the BSA E-Filing Help Desk by email: BSAEfilinghelp@fincen.gov, or by phone: +1 866 346-9478. For more information visit: http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Telephone-Numbers-for-FBAR-and-Title-31-Help.

Foreign Account Tax Compliance (FATCA)

Some taxpayers will be required to file the Form 8938, Statement of Specified Foreign Financial Assets, with their income tax returns, when the total value of their specified foreign financial assets exceeds certain amounts. Specified foreign financial assets include foreign financial accounts and foreign financial investment assets not held in a domestic or foreign account. The Form 8938 filing requirement does not replace or otherwise affect a taxpayer's obligation to file an FBAR.
http://www.irs.gov/Businesses/Corporations/Foreing-Account-Tax-Complaince-Act-FATCA

US TAX CONSEQUENCES
EXPATRIATION – AFTER JUNE 16, 2008 – FREQUENTLY ASKED QUESTONS

1. What happens if I give up my U.S. citizenship?

If you are a "covered expatriate" (defined in # 3below), you will be subject to income tax on the net unrealized gain (or loss) in your property as if you had sold the property for its fair market value on the day before your expatriation date ("mark-to-market regime"). The mark-to-market regime will apply to most types of property interests that you hold on the date you relinquish your citizenship.

The amount that would otherwise be includible in gross income by reason of the mark-to-market regime will be reduced (but not to below zero) by an exclusion amount that is adjusted annually for inflation. For calendar year 2013, the exclusion amount is $663,000. You will need to allocate the exclusion amount among all of your assets with respect to which there is unrealized gain. See Notice 2009-85, Guidance for Expatriates Under Section 877A, for examples of allocating the exclusion amount.

2. What will my filing obligations be if I expatriate?

Dual Status Return. You will need to file a dual status tax return for the year during which you expatriate. A dual status tax return consists of a Form 1040NR (for the portion of the year beginning with your expatriation date), with a Form 1040 (for the portion of the year preceding your expatriation date) attached as a schedule. See Publication 519, U.S. Tax Guide for Aliens, for more information about dual status returns. You will need to report the tax that is due under the mark-to-market regime on the Form 1040, even if you elect to defer payment of that tax.

Initial Form 8854. In every case, you will need to file Form 8854 with your dual status return **to certify that you have been in compliance with all federal tax laws during the 5 years preceding the year during which you expatriate.** The initial Form 8854 is also used for certain other purposes such as waiving treaty benefits for eligible deferred compensation items. See the Instructions for Form 8854 for further information.

Annual Forms 8854. If you are a covered expatriate and you elect to defer payment of the tax that is due under the mark-to-market regime, you must file Form 8854 for each year up to and including the year in which the full amount of the deferred tax and interest is paid. You also may need to file annual Forms 8854 in certain other circumstances. See the Instructions for Form 8854 for further information.

Form W-8CE. If you are a covered expatriate and you have a deferred compensation item, a specified tax deferred account, or an interest in a nongrantor trust, you will need to file Form W-8CE with the payor of the income within 30 days of your expatriation date.

3. Who is a covered expatriate?

You will be a covered expatriate if you are a U.S. citizen who relinquishes your citizenship or a long-term resident who gives up your green card and at least one of the following is true --

- Tax liability test. Your average annual net income tax liability for the 5 years ending before your expatriation date exceeds a specified amount that is adjusted annually for inflation ($147,000 for individuals who expatriate during in 2011; $151,000 for 2012; and $155,000 for 2013),

- Net Worth Test. Your net worth is $2 million or more as of your expatriation date, or

- Certification Test. You fail to certify on Form 8854, Initial and Annual Expatriation Statement, that you have complied with all U.S. federal tax obligations for the 5 years preceding the year that includes your expatriation date.

4. Will the mark-to-market regime apply if I give up my green card?

It depends. The mark-to-market regime applies to a "long-term resident" of the United States who is a "covered expatriate" (defined below). You are a long-term resident if you have been a lawful permanent resident (green card holder) during any part of at least 8 years during the period of 15 years ending with the year that includes your expatriation date.

If you have a green card but are not a long-term resident, you will not be a covered expatriate and you will not be subject to the mark-to-market regime.

5. Are there any exceptions to these rules?

Yes, there are two. You will not be subject to the Tax Liability Test or the Net Worth Test if you satisfy one of the following exceptions:

- Dual Citizens: This exception will apply if you became at birth a U.S. citizen and a citizen of another country and you continue to be a citizen of, and are taxed as a resident of, that other country. In order for this exception to apply you must not have been a resident of the United States for more than 10 years during the 15-year period ending with the year during which you expatriate.

- Certain Minors: This exception will apply if you expatriated before you were 18½ and you have not been a resident of the United States for more than 10 years before you expatriate.

Note: Even if you qualify for one of these two exceptions, you will still be subject to the Certification Test.

6. If I am below the net income tax liability and net worth thresholds, will I still have to certify?

Yes. Just because you are below the thresholds does not mean that you cannot be a covered expatriate. You will still be treated as a covered expatriate if you fail the Certification Test.

7. What is my expatriation date?

Your expatriation date will be the date you relinquish your U.S. citizenship or, if you are a long-term resident of the United States, the date on which you cease to be a lawful permanent resident of the United States.

If you are a U.S. citizen, you will be considered to have relinquished your U.S. citizenship on the earliest of the following dates:

- The date you renounce your U.S. citizenship before a diplomatic or consular officer of the United States (provided that your renouncement is subsequently approved by the issuance of a certificate of loss of nationality by the State Department);

- The date you furnish to the State Department a signed statement of voluntary relinquishment of U.S. nationality confirming the performance of an expatriating act (provided that your voluntary relinquishment is subsequently approved by the issuance of a certificate of loss of nationality by the State Department);

- The date the State Department issues a certificate of loss of nationality to you; or

- If you are a naturalized citizen, the date that a U.S. court cancels your certificate of naturalization.

If you are a long-term resident, you will be considered to have terminated your lawful permanent resident status on the earliest of the following dates:

- The date you voluntarily relinquish your lawful permanent resident status by filing Department of Homeland Security Form I-407 with a U.S. consular or immigration officer, and the Department of Homeland Security determines that you have, in fact, abandoned your lawful permanent resident status;

- The date you become subject to a final administrative order for your removal from the United States under the Immigration and Nationality Act and you actually leave the United States as a result of that order; or

- If you are a dual resident of the United States and a country with which the United States has an income tax treaty, the date on which you begin to be treated as a resident of that country and you determined that, for purposes of the treaty, you are a resident of the treaty country and notify the IRS of that treatment on Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

8. What if I am unable to pay the tax that I owe under the mark-to-market regime?

You will be able to make an irrevocable election to defer payment of the tax by entering into a deferral agreement with the IRS. If you make this election, the following rules will apply.

- You will be able to make the election on a property-by-property basis.

- The deferred tax attributable to a particular property will be due by the due date (without extensions) of your return for the tax year in which you dispose of the property.

- Interest will be charged for the period the tax is deferred.

- You will need to enter into a tax deferral agreement with the IRS and provide adequate security (such as a bond),

- You will be required to make an irrevocable waiver of any right under any U.S. treaty that would preclude assessment or collection of the tax.

You will not be able to extend the due date for the payment of the deferred tax beyond the earlier of the following dates.

- The due date of the return required for the year that includes the date of your death, or

- The date the IRS notifies you that the security you provided for the deferred tax no longer qualifies as adequate security (unless you correct such failure within 30 days).

For more information about the deferral of payment, see section 3.E of Notice 2009-85, Guidance for Expatriates Under Section 877A and the Instructions for Form 8854.

9. I have an employer pension plan. Does the mark-to-market regime apply to pension plans?

No. There are different rules for “deferred compensation items” such as interests in qualified and non-qualified U.S. and foreign retirement and deferred compensation plans, other deferred compensation, and interests in property, or rights to property, that the covered expatriate is entitled to receive in connection with the performance of services to the extent not previously included under section 83 of the Internal Revenue Code.

If your pension plan or other deferred compensation item is an “eligible deferred compensation item” (defined below), you will not be subject to tax on that deferred compensation item until you receive payments. When you receive a payment, the payor will be required to deduct and withhold a tax equal to 30 percent of any “taxable payment.” The term “taxable payment” means any payment to the extent it would have been includible in your gross income if you had continued to be subject to tax as a citizen or resident of the United States.

If your deferred compensation item is **not** an eligible deferred compensation item (often referred to as an ineligible deferred compensation item), you will be treated as having received (and will be subject to tax on) an amount equal to the present value of your accrued benefit on the day before your expatriation date.

10. What is an eligible deferred compensation item?

The term "eligible deferred compensation item" means any deferred compensation item with respect to which

- the payor of such item is either (i) a U.S. person or (ii) a non-U.S. person who elects to be treated as a U.S. person solely for this purpose, and
- the covered expatriate notifies the payor of his or her status as a covered expatriate and irrevocably waives any right to claim any withholding reduction under any treaty with the United States.

11. How will I know whether the payor of a deferred compensation item is a U.S. person?

The term 'United States person' means:

- A citizen or resident of the United States,
- A partnership created or organized in the United States or under the law of the United States or of any State,
- A corporation created or organized in the United States or under the law of the United States or of any State,
- Any estate or trust other than a foreign estate or foreign trust.
- Any other person that is not a foreign person.

The term "foreign person" means:

- A nonresident alien individual;
- A corporation created or organized in a foreign country or under the laws of a foreign country;
- A partnership created or organized in a foreign country or under the laws of a foreign country;
- A foreign trust;
- A foreign estate, or
- Any other person that is not a U.S. person.

12. I have an IRA. Will my IRA be subject to tax under the mark-to-market regime?

No. An individual retirement account (IRA) is a "specified tax deferred account." Other specified tax deferred accounts are qualified tuition plans, Coverdell education savings accounts, health savings accounts, and Archer MSAs. If you have an IRA or another specified tax deferred account on the day before your expatriation date, you will be treated as having received (and will be subject to tax on) a distribution of your entire interest in your account on the day before your expatriation date.

13. What if I have an interest in a nongrantor trust? Will that interest be subject to tax under the mark-to-market regime?

If you have an interest in a nongrantor trust on the day before your expatriation date, you generally will not be subject to any tax with respect to that interest until you receive a distribution from the trust. (For this purpose, a nongrantor trust is a trust of which you are not considered the owner under the grantor trust rules.) When you receive a distribution from the trust, the trustee will be required to deduct and withhold from the distribution an amount equal to 30% of the "taxable portion" of the distribution. The taxable portion of a distribution will be the portion of the distribution that would have been includible in your gross income if you had continued to be subject to tax as a citizen or resident of the U.S.

You will be deemed to have waived any right to claim any reduction under any treaty with the United State in withholding on any distribution from the nongrantor trust unless you elect to be treated as having received (and you pay tax on) the value of your interest in the trust as of the day before your expatriation date.

14. Where can I go for further guidance on expatriation?

For further guidance on expatriation see –

- Notice 2009-85, Guidance for Expatriates Under Section 877A.
  http://www.irs.gov/irb/2009-45_IRB/ar10.html
- Publication 519, U.S. Tax Guide for Aliens.
  http://www.irs.gov/publications/p519/index.html
- Form 8854, Initial and Annual Expatriation Statement, and the Instructions for Form 8854
  http://www.irs.gov/instructions/i8854/ar01.html
- Form W-8CE, Notice of Expatriation and Waiver of Treaty Benefits