

Initial and Annual Expatriation Information Statement

▶ See separate instructions. ▶ Please print or type.
 ▶ Section references on this form are to the Internal Revenue Code.

Name	Date of birth (mo., day, yr.)	Tax Year
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Initial or Annual Information Statement. Check the box that applies.

- Initial Information Statement. Complete Parts I, II, and III, and Schedules A and B.
- Annual Information Statement. Complete Parts I and III and Schedules A and B. Skip Part II (see instructions).

Part I General Information. All filers must complete Part I. See instructions.

- 1 Identifying number (see instructions) ▶
- 2 Mailing address and telephone number where you can be reached **after** expatriation
- 3 Address of principal foreign residence (if different from line 2)
- 4 Country of tax residence (if different from line 3)
- 5 Date of notification of expatriating act, termination of residency, or claim of treaty benefits. Check the box that applies and enter the appropriate date.
 - a Citizen. Date notification given to Department of State _____ (see instructions).
 - b Long-term resident. Date notification given to Homeland Security _____ (see instructions).
 - c Long-term resident with dual residency in a treaty country. Date commencing to be treated, for tax purposes, as a resident of the treaty country _____.

Part II Initial Expatriation or Termination Information Statement

- 6 Enter your U.S. income tax liability (after foreign tax credits) for the 5 tax years ending before the date of expatriation.

1st Year Before Expatriation	2nd Year Before Expatriation	3rd Year Before Expatriation	4th Year Before Expatriation	5th Year Before Expatriation
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
- 7 Enter your net worth on the date of your expatriation for tax purposes \$ _____
- 8 Did you become at birth a U.S. citizen and a citizen of another country, and do you continue to be a citizen of that other country? **Yes** **No**
- 9 Do you have substantial contacts with the United States? (See instructions.) **Yes** **No**
- 10 Are you a minor described in section 877(c)(3)? (See instructions.) **Yes** **No**
- 11 Do you certify under penalty of perjury that you have complied with all of your tax obligations for the 5 preceding tax years? (See instructions.) **Yes** **No**

Part III Annual Information Reporting under Section 6039G

Do not complete this part if:

- Your average annual net income tax liability for years 1-5 (line 6) was not more than the limit listed under *Taxation under section 877* on page 2 of the instructions and your net worth on line 7 was under \$2,000,000, and you checked **“Yes”** to line 11, or
- You checked **“Yes”** to line 8 and **“No”** to line 9, and you checked **“Yes”** to line 11, or
- You checked **“Yes”** to line 10, and you checked **“Yes”** to line 11.

12 List all countries (other than the United States) of which you are a citizen.

- a Name of country
- b How you became a citizen
- c Date you became a citizen

13 Number of days you were physically present in the United States during the current year. If you were present in the United States more than 60 days, skip line 14 _____

14 Were you physically present in the United States for more than 30 days but not more than 60 days during the tax year? **Yes** **No**

a Were you performing services for an unrelated employer? **Yes** **No**

b If you checked **“Yes”** to line 14a, are you a citizen or resident, fully liable for income tax, in the country in which you were born, your spouse was born, or either of your parents were born? . **Yes** **No**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than filer) is based on all information of which preparer has any knowledge.

Sign Here

Your signature	Date
Preparer's signature	Date

Schedule A Balance Sheet

- If this is an initial information statement, list in U.S. dollars the fair market value (column (a)) and the U.S. adjusted basis (column (b)) of your assets and liabilities as of the date of your expatriation for tax purposes.
 - If this is an annual information statement, list in U.S. dollars the fair market value (column (a)) and the U.S. adjusted basis (column (b)) of your assets and liabilities as of the end of the tax year for which you are filing this form.
 - If you are a former U.S. long-term resident (LTR), it may benefit you to complete column (d). Only former LTRs should do so.
- For more details, see the separate instructions.

Assets	(a) Fair Market Value (FMV)	(b) U.S. adjusted basis	(c) Gain or (Loss). Subtract column (b) from column (a)	(d) FMV on beginning date of U.S. residency (optional, for LTRs only)
1 Cash, including bank deposits				
2 Marketable stock and securities issued by U.S. companies				
3 Marketable stock and securities issued by foreign companies				
4 Nonmarketable stock and securities issued by U.S. companies				
5 Nonmarketable stock and securities issued by foreign companies				
a Separately state stock issued by foreign companies that would be controlled foreign corporations if you were still a U.S. citizen or permanent resident (see instructions)				
b Provide the name, address, and EIN, if any, of any such company _____				
6 Pensions from services performed in the United States				
7 Pensions from services performed outside the United States				
8 Partnership interests (see instructions)				
9 Assets held by trusts you own under sections 671–679 (see instructions)				
10 Beneficial interests in nongrantor trusts (see instructions)				
11 Intangibles used in the United States				
12 Intangibles used outside the United States				
13 Loans to U.S. persons				
14 Loans to foreign persons				
15 Real property located in the United States				
16 Real property located outside the United States				
17 Business property located in the United States				
18 Business property located outside the United States				
19 Other assets (see instructions)				
20 Total assets. Add lines 1 through 5 and lines 6 through 19. Do not include amounts on line 5a in this total				
Liabilities	Amount			
21 Installment obligations				
22 Mortgages, etc.				
23 Other liabilities (see instructions)				
24 Total liabilities. Add lines 21 through 23				
25 Net worth. Subtract line 24 from line 20, column (a)				

Schedule B Income Statement

- If this is an initial information statement, provide income information for that portion of the year that ends on the date of your expatriation for tax purposes.
- If this is an annual information statement, provide income information for the tax year for which you are filing the form.

1	U.S. source gross income not effectively connected with the conduct of a U.S. trade or business.			
a	Interest	1a		
b	Dividends	1b		
c	Royalties	1c		
d	Pension distributions	1d		
e	Other	1e		
f	Total. Add lines a through e		1f	
2	Gross income that is effectively connected with the conduct of a U.S. trade or business		2	
3	Income from the performance of services in the United States		3	
4	Gains from the sale or exchange of:			
a	Property (other than stock or debt obligations) located in the United States	4a		
b	Stock issued by a U.S. domestic corporation	4b		
c	Debt obligations of U.S. persons or of the United States, a state or political subdivision thereof, or the District of Columbia	4c		
d	Total. Add lines a through c		4d	
5	Income or gain derived from certain foreign corporations to the extent of your share of earnings and profits earned or accumulated before the date of expatriation (see instructions).		5	
6	Gains on certain exchanges of property that would ordinarily not be recognized (see instructions)		6	
7	Income received or accrued by certain foreign corporations (see instructions)		7	
8	Add lines 1f, 2, 3, 4d, 5, 6, and 7		8	
9	Gross income from all other sources		9	
10	Total. Add lines 8 and 9		10	