

Form **8898**

Department of the
Treasury
Internal Revenue
Service (99)

Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession

- ▶ See separate instructions. ▶ Do not file with your tax return.
- ▶ Go to www.irs.gov/Form8898 for instructions and the latest information.

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Department of the Treasury **Internal Revenue Service** www.irs.gov



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Name. If married, file a separate form for each spouse required to file Form 8898.

Your social security number:

Address **before** your change in bona fide residence status (see instructions):

Address **after** your change in bona fide residence status (see instructions):

Part I General Information

1 I am notifying the IRS that I (check box a or b below and enter the tax year in the space provided):

a became a bona fide resident of a U.S. possession in tax year ► _____

b ceased to be

c Of which U.S. possession did you become (or cease to be) a bona fide resident?

American Samoa

Guam

Commonwealth of the Northern Mariana Islands (CNMI)

Commonwealth of Puerto Rico

U.S. Virgin Islands

2 Are you a U.S. citizen or resident alien? See instructions Yes No

3 Enter the average worldwide gross income for the 3-year period prior to the tax year you became (or ceased to be) a bona fide resident of the possession. See Instructions |_____|_____

Part II **Presence in the United States or Possession**

4a If you checked box a on line 1 above, enter the date (month/day/year) you moved to the possession to establish bona fide residence _____

b If you checked box b on line 1 above, enter the date (month/day/year) you moved from the possession to end bona. _____

5 Enter the number of days you were present in the United States during the tax year. See Instructions. _____

6 Enter the number of days you were present in the possession during:

a The tax year listed on line 1. _____

Note: Complete lines 6b and 6c if you were in the possession for less than 183 days during the tax year entered on line 1 and you are following the alternative to the 183-day rule of the presence test. See instructions.

b The first tax year immediately preceding the tax year listed on line 1. _____

c The second tax year immediately preceding the tax year listed on line 1. _____

7 Did you have a significant connection to the United States during the tax year? See instructions. Yes No

8 Did you have any earned income from U.S. sources during the tax year? See instructions. Yes No

9 If "Yes," was the amount of the income more than \$3,000? Yes No

Part III **Closer Connection to the United States, Foreign Country, or Possession**

- 9** Did you have a tax home outside the possession at any time during the tax year? See instructions Yes No
If "Yes," where? _____
- 10** Did you have a closer connection to the United States or a foreign country than to the possession at any time Yes No
during the tax year? See instructions.
If "Yes," where? _____
- 11** If you answered "Yes" to line 9 or 10, are you using the year-of-the-move exception? See instructions Yes No
- 12** Where was your principal permanent home located during the tax year? See instructions.

- 13** If you had more than one permanent home available to you at all times during the tax year, list the location of each:

- 14** Where was your immediate family located during the tax year? See instructions. _____
- 15** Where was your automobile(s) located during the tax year? _____
- 16** Where was your automobile(s) registered during the tax year? _____
- 17** Where were your personal belongings, furniture, etc., located during the tax year? _____

18 Where was the bank(s) with which you conducted your routine personal banking activities during the tax year located?

a _____ **c** _____

b _____ **d** _____

19 Did you conduct business activities in a location other than your tax home? Yes No

If "Yes," where? _____

20a Where was your driver's license issued? _____

b If you hold a second driver's license, where was it issued? _____

21 Were you registered to vote during the tax year? Yes No

If "Yes," where? _____

22 Did you claim a homestead exemption for the tax year? See instructions Yes No

If "Yes," where? _____

23 When completing official documents, forms, etc., what address did you list as your residence? _____

note: If you used more than one address, specify the type of documents, forms, etc., and the addresses used.

- a _____ **Address** _____
- b _____ **Address** _____
- c _____ **Address** _____
- d _____ **Address** _____
- e _____ **Address** _____

24 Where did you keep your personal, financial, and legal documents (for example, in the United States, possession, or other country)? _____

25 Where did you derive the majority of your income for the tax year (for example, from the United States, possession, or other country)? _____

26 Did you have any income from U.S. sources for the tax year? See instructions Yes No

If "Yes," what type(s)? _____

27 Did you have any income from possession sources for the tax year? See instructions Yes No

If "Yes," what type(s)? _____

28 Where were your investments located (for example, in the United States, possession, or other country)? See instructions.

Part IV Source of Income

29 During the tax year, did you have an office in the possession from which you conducted a trade or business? . Yes No

If "Yes," provide the address of that office and a short description of your trade or business: _____

30 During the tax year, did you receive compensation for personal services? Yes No

If "Yes," where did you perform these services? _____

31 During the tax year, did you manufacture an article in the possession for sale to customers? Yes No

32 Did you sell or exchange appreciated property during the tax year after becoming a resident of the possession? Yes No

If "Yes," provide a short description of the property and the amount of the gain. See instructions. _____

33 If you conducted a trade or business in the possession during the tax year, did that business consist of:

a Receiving rents or royalties for the use of intangible property? Yes No

b Receiving dividends or interest in connection with a banking, financing, or similar business? Yes No

c The sale or exchange (outside the possession) of personal property consisting of stock in trade or inventory? . Yes No

Note: If you have any other information to substantiate your closer connection to the United States or the possession, or you wish to explain in more detail any of your responses, attach a statement to this form.

Sign Here

Keep a copy for
your records.

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.



Your signature



Date