

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.

OMB No.
1545-0074



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Name. If married, file a separate form for each spouse required to file Form 8898.	Your social security number:
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Address before your change in bona fide residence status (see instructions):	Address after your change in bona fide residence status (see instructions):
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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