

Form 8898

Department of the Treasury
Internal Revenue Service

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

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



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(Rev. October 2024)

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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
b ☐ ceased to be } a bona fide resident of a U.S. territory in tax year: _____

c Of which U.S. territory 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**

3a Enter your worldwide gross income for the tax year entered on line 1 _____

b Enter your average worldwide gross income for the 3-year period prior to the tax year entered on line 1 _____

Part II		Presence in the United States or U.S. Territory	
4a	If you checked box a on line 1 above, enter the date (month/day/year) you moved to the U.S. territory 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 U.S. territory to end bona fide residence		
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 U.S. territory during:		
a	The tax year entered on line 1		
Note: Complete lines 6b and 6c if you were in the U.S. territory 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 entered on line 1		
c	The second tax year immediately preceding the tax year entered on line 1		
7	Did you have a significant connection to the United States during the tax year? See instructions	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8	Did you have any earned income from U.S. sources during the tax year? See instructions	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If "Yes," was the amount of the income more than \$3,000?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part III **Closer Connection to the United States, Foreign Country, or U.S. Territory**

9 Did you have a tax home outside the U.S. territory 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 U.S. territory at any time during the tax year? See instructions ☐ **Yes** ☐ **No**

 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?

Part III	Closer Connection to the United States, Foreign Country, or U.S. Territory (<i>continued</i>)

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, U.S. territory, or other country)?

25 Where did you derive the majority of your income for the tax year (for example, from the United States, U.S. territory, 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 U.S. territory 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, U.S. territory, or other country)? See instructions.

Part IV Source of Income

29 During the tax year, did you have an office in the U.S. territory 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 U.S. territory for sale to customers? ☐ **Yes** ☐ **No**

32 Did you sell or exchange appreciated property during the tax year after becoming a resident of the U.S. territory ? . ☐ **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 U.S. territory 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 U.S. territory) 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 U.S. territory, or you wish to explain in more detail any of your responses, attach a statement to this form.

Next: Sign and date below and mail to: Internal Revenue Service
3651 S. IH-35
MS 4301 AUSC
Austin, TX 78741

**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

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