

**Note:** *The draft you are looking for begins on the next page.*



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**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](http://www.irs.gov/Form8898) for instructions and the latest information.

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

Your social security number:

Current Address:

Address in Possession (if different from current address):

**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 your 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 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 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

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 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 Possession (continued)

**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