

Expatriation Initial Information Statement

▶ See separate instructions. ▶ Please print or type.

| | | | |
|------|-------------------------------|------------------|--------------------|
| Name | Date of birth (mo., day, yr.) | Telephone number | Identifying number |
|------|-------------------------------|------------------|--------------------|

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

| | |
|------------------------|---|
| 1 Date of expatriation | 2a If you are a former U.S. citizen, check this box <input type="checkbox"/> |
| | 2b If you are a former U.S. long-term resident (LTR), check this box <input type="checkbox"/> |

| | |
|--|--|
| 3 Mailing address where you may be reached after expatriation | 4 Address of tax residence after expatriation (if different from 3) |
|--|--|

| | |
|---|--|
| 5 Address of tax residence before expatriation | |
|---|--|

| 6 List all foreign countries (not 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 |
| | | |
| | | |

| | |
|--|--|
| 7 Number of days you were present in the United States during the | a Tax year of expatriation a _____ |
| | b Tax year before expatriation b _____ |
| | c Tax year that is 2 years before expatriation c _____ |

8 Was your average annual net U.S. income tax liability (after credits) for the 5-tax-year period that ended before the date of expatriation more than \$124,000 (for expatriation in 2004) or the applicable threshold amount (see instructions for this line) for expatriation before 2004? Yes No

If "Yes," enter your tax liability for each of those years (rounded to the nearest \$50,000).

| 5th Year Before Expatriation | 4th Year Before Expatriation | 3rd Year Before Expatriation | 2nd Year Before Expatriation | 1st Year Before Expatriation |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

9 Was your net worth on the date you expatriated equal to or more than \$622,000 (for expatriation in 2004) or the applicable threshold amount (see instructions for this line) for expatriation before 2004? If "Yes," complete Part II on the back. Yes No

10 If you checked the "Yes" box on line 8 or line 9, see instructions and complete lines 10 a, b, and c.

a Are you eligible to submit a ruling request that your expatriation did not have, as one of its principal purposes, the avoidance of U.S. taxes? Yes No

b Did you submit or do you intend to submit such a ruling request? Yes No

c If you submitted a ruling request, did you receive a ruling that either:

(1) Your ruling request was complete and submitted in good faith? Yes No

(2) Your expatriation did not have as one of its principal purposes the avoidance of U.S. taxes under Internal Revenue Code section 877(a)(1)? 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 |

Part II Balance Sheet

- Complete Part II only if you checked the "Yes" box on line 9 in Part I.
- List the amounts of your assets and liabilities in U.S. dollars immediately prior to expatriation.
- 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) immediately prior to expatriation | (b) U.S. adjusted basis immediately prior to expatriation | (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 | | | | |
| 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 19 | | | | |
| 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). | | | | |

