

Expatriation Information Statement

For calendar year 2009 or other tax year beginning _____, 2009, and ending _____, 20____
▶ See separate instructions. ▶ Please print or type.

Name _____ Identifying number (see instructions) _____

Part I General Information. For all filers.

- 1 Mailing address and telephone number where you can be reached after expatriation _____
- 2 Address of principal foreign residence (if different from line 1) _____
- 3 Country of tax residence (if different from line 2) _____
- 4 **Expatriation date.** Check the box that applies (see instructions).
 - June 4, 2004 - June 16, 2008. Complete Parts II and V
 - June 17, 2008 - December 31, 2008. Complete Part III if:
 - You made an election to defer the payment of tax in 2008,
 - You have an item of deferred compensation, or
 - You have an interest in a nongrantor trust.
 Otherwise, you do not need to file Form 8854.
 - January 1, 2009 - December 31, 2009. Complete Parts IV and V
- 5 Date of notification of expatriating act, termination of residency, or claim of treaty benefits (see instructions).
 - Citizen. Date notification given to Department of State _____
 - Long-term resident. Date notification given to Department of Homeland Security _____
 - Long-term resident with dual residency in a treaty country. Date commencing to be treated, for tax purposes, as a resident of the treaty country _____
- 6 List all countries (other than the United States) of which you are a citizen.
 - a Name of country _____
 - b Date you became a citizen of each country listed in line 6a _____
- 7 How you became a U.S. citizen By birth By naturalization

Part II For Persons Who Expatriated After June 3, 2004, and Before June 17, 2008

- 1 Did you complete Form 8854 for any period after June 3, 2004, and before June 17, 2008?
 - No. STOP.** You must complete Form 8854 for the year in which you expatriated for immigration purposes before filing this form (see instructions).
 - Yes.** Tax year for which Form 8854 first filed _____ . Go to line 2.
- 2 Number of days you were physically present in the United States during the current year. If you were present in the United States more than 60 days, skip line 3 _____
- 3 Were you physically present in the United States for more than 30 days but not more than 60 days during the tax year? **Yes** **No**
 - a Were you performing services for an unrelated employer? **Yes** **No**
 - b If you checked "Yes" to line 3a, are you a citizen or resident, fully liable for income tax, in the country in which you were born, your spouse was born, or either of your parents was born? **Yes** **No**

Part III For Persons Who Expatriated After June 16, 2008, and Before January 1, 2009

- If you made an election to defer the payment of tax, complete line 1.
- If you have an item of eligible deferred compensation, complete line 2.
- If you have an interest in a nongrantor trust, complete line 3.

1 Complete columns (a), (b), and (c) for all property on which you deferred tax on your 2008 Form 8854. Complete column (d) for any property you disposed of in 2009 and see the instructions for Part III.

(a) Description of property	(b) Amount of mark to market gain or (loss) reported in 2008	(c) Amount of tax deferred in 2008	(d) Date of disposition (if any)

2 Did you receive any distributions of eligible deferred compensation items for 2009? Yes No
 If "Yes," Amount of distribution: _____ Amount withheld at source, if any: _____

3 Did you receive any distributions from a nongrantor trust for 2009? Yes No
 If "Yes," Amount of distribution: _____ Amount withheld at source, if any: _____

Part IV For Persons Who Expatriated During 2009

Section A Expatriation Information

1 Enter your U.S. income tax liability (after foreign tax credits) for the 5 tax years ending before the date of expatriation.

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

2 Enter your net worth on the date of your expatriation for tax purposes \$ _____

3 Did you become at birth a U.S. citizen and a citizen of another country, and do you continue to be a citizen of, and taxed as a resident of, that other country? Yes No

4 If you answered "Yes" to question 3, have you been a resident of the United States for not more than 10 of the last 15 tax years? Yes No

5 Were you under age 18½ on the date you expatriated and have you been a U.S. resident for not more than 10 years? Yes No

6 Do you certify under penalties of perjury that you have complied with all of your tax obligations for the 5 preceding tax years (see instructions)? Yes No

▶ If you are not a covered expatriate (see instructions), go to Part V. You do not need to complete line 7 or sections B and C.

7 Number of days you were physically present in the United States during the current year

Section B Property Owned on Date of Expatriation

Do not complete Section B if:

- Your average net income tax liability for the 5 tax years immediately before expatriation (see line 1 in Section A) was not more than the limit listed under *Taxation Under Section 877A* on page 2 of the instructions, your net worth on line 2 was under \$2 million, and you checked "Yes" on line 6;
- You checked "Yes" on line 3, "Yes" on line 4, and "Yes" on line 6; or
- You checked "Yes" on line 5 and "Yes" on line 6.

8a Do you have any **eligible deferred compensation items**? Checking the "Yes" box is an irrevocable waiver of any right to claim any reduction in withholding for such eligible deferred compensation item under any treaty with the United States **Yes** **No**

b Do you have any **ineligible deferred compensation items**? If "Yes," you must include in income the present value of your account on the day before your expatriation date **Yes** **No**

c Do you have any **specified tax deferred accounts**? If "Yes," you must include in income the entire account balance on the day before your expatriation date **Yes** **No**

d Do you have an interest in a **nongrantor trust**? Checking the "Yes" box is a waiver of any right to claim any reduction in withholding on any distribution from such trust under any treaty with the United States unless you make the election below **Yes** **No**

Check this box to elect under section 877A(f)(4)(B) to be treated as having received the value of your entire interest in the trust (as determined for purposes of section 877A) as of the day before your expatriation date. Attach a copy of your valuation letter ruling issued by the IRS (see instructions).

9 Recognition of gain or loss on the deemed sale of mark-to-market property. **Caution.** Do not include in column (a) any property described on line 8a, 8b, 8c, or 8d.

Complete column (g) only if you are deferring tax on gain from any property listed in column (a).

(a) Description of property	(b) Fair market value on day before date of expatriation	(c) Cost or other basis*	(d) Gain or (loss). Subtract (c) from (b)	(e) Gain after allocation of the exclusion amount (see instructions)	(f) Form or Schedule on which gain asset is reported	(g) Amount of tax deferred (attach computations)
10 Total. Add the amounts in column (d) and column (e)						
11 Total tax deferred. Add the amounts in column (g). Enter here and on line 16						

*You must designate any property for which you are electing to figure basis without regard to section 877A(h)(2). Identify as "(h)(2)." This election is irrevocable.

Section C | **Deferral of Tax**

Election to defer tax. *You can defer tax only if you have provided adequate security. Adequate security is described on page 6 of the instructions.*

- 12** Are you electing to defer tax under section 877A(b)?
 Checking the "Yes" box is an irrevocable waiver of any right under any treaty of the United States that would prevent assessment or collection of any tax imposed because of section 877A **Yes** **No**

If you checked the "Yes" box, continue to line 13. Otherwise, do not complete lines 13 through 16.

13	Enter the total tax you would have reported on Form 1040, line 60, for the part of the year including the day before the expatriation date absent the deferral election	13	
14	Enter the total tax for the same part of the tax year determined without regard to the amounts attributable to section 877A(a). Attach computation	14	
15	Subtract line 14 from line 13. This is the amount of tax eligible for deferral	15	
16	Enter the total tax deferred from line 11, column (g)	16	
	<ul style="list-style-type: none"> ● If you are filing Form 1040, enter this amount in brackets to the left of the entry space for line 60. Identify as "EXP." ● If you are filing Form 1040NR, enter this amount in brackets to the left of the entry space for line 57. Identify as "EXP." 		

Part V Balance Sheet and Income Statement

Schedule A Balance Sheet

- List in U.S. dollars the fair market value (column (a)) and the U.S. adjusted basis (column (b)) of your assets and liabilities as of the end of the tax year for which you are filing this form.
For more details, see the separate instructions.

Assets	(a) Fair market value (FMV)	(b) U.S. adjusted basis	(c) Gain or (loss). Subtract column (b) from column (a)	(d) FMV on beginning date of U.S. residency (optional, for long-term residents 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				
a Separately state stock issued by foreign companies that would be controlled foreign corporations if you were still a U.S. citizen or permanent resident (see instructions)				
b Provide the name, address, and EIN, if any, of any such company _____				
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 5 and lines 6 through 19. Do not include amounts on line 5a in this total				
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)				

Schedule B Income Statement

• Provide income information for the tax year for which you are filing the form.

1 U.S. source gross income not effectively connected with the conduct of a U.S. trade or business.			
a Interest	1a		
b Dividends	1b		
c Royalties	1c		
d Pension distributions	1d		
e Other	1e		
f Total. Add lines a through e			1f
2 Gross income that is effectively connected with the conduct of a U.S. trade or business			2
3 Income from the performance of services in the United States			3
4 Gains from the sale or exchange of:			
a Property (other than stock or debt obligations) located in the United States	4a		
b Stock issued by a U.S. domestic corporation	4b		
c Debt obligations of U.S. persons or of the United States, a state or political subdivision thereof, or the District of Columbia	4c		
d Total. Add lines a through c			4d
5 Income or gain derived from certain foreign corporations to the extent of your share of earnings and profits earned or accumulated before the date of expatriation. (See instructions.)			5
6 Gains on certain exchanges of property that ordinarily would not be recognized. (See instructions.)			6
7 Income received or accrued by certain foreign corporations. (See instructions.)			7
8 Add lines 1f, 2, 3, 4d, 5, 6, and 7			8
9 Gross income from all other sources			9
10 Total. Add lines 8 and 9			10

Sign Here

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.

Your signature _____ Date _____

Preparer's signature _____ Date _____