

Initial and Annual Expatriation Statement

Department of the Treasury
Internal Revenue Service

For calendar year 2015 or other tax year beginning _____, 2015, and ending _____, 20

▶ **Information about Form 8854 and its separate instructions is at www.irs.gov/form8854.**
▶ **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, 2014. Complete Part III if:
 - You made an election to defer the payment of tax on a prior year Form 8854,
 - You have an item of eligible deferred compensation, or
 - You have an interest in a nongrantor trust.
 Otherwise, you do not need to file Form 8854.
- January 1, 2015 – December 31, 2015. 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 Number of days you were physically present in the United States in the current year _____

7 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 7a _____

8 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.** If you expatriated for immigration purposes after June 3, 2004, and before June 17, 2008, but have not previously filed a Form 8854, you continue to be treated as a U.S. citizen or U.S. lawful permanent resident for U.S. income tax purposes until the day that you file this form. Because you did not file Form 8854 for the year of expatriation for immigration purposes, you are subject to the alternative tax in section 877(b) for the 10-year period beginning on the date that you file this form (see instructions).
- Yes.** Tax year for which Form 8854 first filed _____ . Go to line 2.

2 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 If you checked "Yes" to line 2, were you performing services for an unrelated employer? **Yes** **No**

b If you checked "Yes" to line 2a, 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**

Next: Go to Part V.

Part III For Persons Who Expatriated After June 16, 2008, and Before January 1, 2015

- 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 a prior year Form 8854. Complete column (d) for any property you disposed of in 2015 and see the instructions for Part III.

| (a) Description of property | (b) Amount of mark-to-market gain or (loss) reported on prior year Form 8854 | (c) Amount of tax deferred on prior year Form 8854 | (d) Date of disposition (if any) |
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- 2** Did you receive any distributions of eligible deferred compensation items for 2015? Yes No
 If "Yes," Amount of distribution: _____ Amount withheld at source, if any: _____
- 3** Did you receive any distributions from a nongrantor trust for 2015? Yes No
 If "Yes," Amount of distribution: _____ Amount withheld at source, if any: _____

Part IV For Persons Who Expatriated During 2015

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

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 \$160,000, your net worth (see line 2 in Section A) was under \$2 million, and you checked “Yes” on line 6 in Section A;
- In Section A, you checked “Yes” on lines 3, 4, and 6; or
- In Section A, you checked “Yes” on lines 5 and 6.

- 7a** 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).

8 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 7a, 7b, 7c, or 7d.

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 or loss is reported | (g) Amount of tax deferred (attach computations) |
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| 9 Total. Add the amounts in column (d) and column (e) | | | | | | |
| 10 Total tax deferred. Add the amounts in column (g). Enter here and on line 15 | | | | | | |

*You must identify as “(h)(2)” any property for which you are making the special basis election under section 877A(h)(2). This election is irrevocable. See the instructions for Part IV, Section B, line 8, column (c).

Section C | **Deferral of Tax**

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

11 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 12. Otherwise, do not complete lines 12 through 15.

| | | | |
|-----------|--|-----------|--|
| 12 | Enter the total tax you would have reported on Form 1040, line 63, for the part of the year including the day before the expatriation date absent the deferral election | 12 | |
| 13 | 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 | 13 | |
| 14 | Subtract line 13 from line 12. This is the amount of tax eligible for deferral | 14 | |
| 15 | Enter the total tax deferred from line 10, column (g) | 15 | |
| | <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 63. Identify as "EXP." • If you are filing Form 1040NR, enter this amount in brackets to the left of the entry space for line 61. 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 following date.

- Part II filers - the end of the tax year for which you are filing the form
- Part IV filers - your expatriation date. **Note:** Part IV filers do not complete column (d).

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 through 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 following period.

- Part II filers - the tax year for which you are filing the form
- Part IV filers - the part of the tax year that ends with the day before your expatriation date; but enter -0- for lines 5 through 7.

| | | | | | |
|-----------|---|-----------|--|--|--|
| 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 _____

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|-------------------------------|----------------------------|----------------------|------|---|------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | | | Firm's EIN ▶ | |
| | Firm's address ▶ | | | Phone no. | |