

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

OMB No. 1545-0074

▶ See separate instructions. ▶ Do not file with your tax return.

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 three-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 ____ / ____ / ____ .
- Note.** Skip line 5 if you are filing Form 8898 for the tax year that begins before October 23, 2004, and ends after October 22, 2004, and you are following the rules under Temporary Regulations section 1.937-1T. See page 1 of the instructions.
- 5a Enter the number of days you were present in the United States during the tax year (see instructions) _____
- b Enter the number of days you were present in the possession during the tax year (see instructions) _____
- Note.** Complete line 6 only if you are following the rules under *Test for Tax Years Ending After January 31, 2006*. See page 1 of the instructions.
- 6 Did you have a significant connection to the United States during the tax year (see instructions)? Yes No
- 7 Did you have any earned income from U.S. sources during the tax year (see instructions)? Yes No
- If "Yes" and you are following the rules under *Test for Tax Years Ending After January 31, 2006*, was the amount of the income more than \$3,000? Yes No

Part III Closer Connection to the United States, Foreign Country, or Possession

- 8 Did you have a tax home outside the possession at any time during the tax year (see instructions)? Yes No
- If "Yes," where? _____
- Note.** Skip line 9 if you are following the rules under *Test for Tax Years Ending Before October 23, 2004*.
- 9 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? Yes No
- If "Yes," where? _____
- Note.** Complete line 10 only if you are following the rules under *Test for Tax Years Ending After January 31, 2006*.
- 10 If you answered "Yes" to line 8 or line 9, are you using the year-of-the-move exception? Yes No
- (See *Exception for the Year of the Move* on page 2 of the instructions.)
- 11 Where was your principal permanent home located during the tax year (see instructions)?
- _____
- 12 If you had more than one permanent home available to you at all times during the tax year, list the location of each:
- _____
- _____
- 13 Where was your immediate family located during the tax year? _____
- 14 Where was your automobile(s) located during the tax year? _____
- 15 Where was your automobile(s) registered during the tax year? _____
- 16 Where were your personal belongings, furniture, etc., located during the tax year? _____
- 17 List social, cultural, religious, professional, and political organizations (including but not limited to country clubs and chambers of commerce) you participated in during the tax year and the location of each:
- a _____ **Location** _____
- b _____ **Location** _____
- c _____ **Location** _____
- d _____ **Location** _____
- e _____ **Location** _____

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 (for example, in the United States, possession, other country) did you keep your personal, financial, and legal documents? _____
- 25 Where (for example, from the United States, possession, other country) did you derive the majority of your income for the tax year? _____
- 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 (for example, in the United States, possession, other country) were your investments located (see instructions)? _____

- 29 List any charitable organizations to which you made contributions during the tax year and their locations:
 a _____ **Location** _____
 b _____ **Location** _____
 c _____ **Location** _____
 d _____ **Location** _____
 e _____ **Location** _____

Part IV Source of Income

- 30 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:

- 31 During the tax year, did you receive compensation for personal services? Yes No
 If "Yes," where did you perform these services? _____
- 32 During the tax year, did you manufacture an article in the possession for sale to customers? Yes No
- 33 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).

- 34 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