

ID: CCA_2023060112473417

[Third Party Communication:

UILC: 863.00-00

Date of Communication: Month DD, YYYY]

Number: **202346018**

Release Date: 11/17/2023

From: [REDACTED]

Sent: Thursday, June 1, 2023 12:47:34 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: Comments to Forms 8689 and 5074

Hi [REDACTED],

One additional comment with regards to Forms 8689 and 5074. In the personal property section, there is a sentence that reads “For example, if you are a bona fide resident of [a territory], gain from the sale or disposition of personal property is generally from sources within [that territory].” Given that a bona fide resident of a territory would not have to file these forms, it may be more helpful to explain what happens in the case of a non-bona fide resident. Thus, this sentence could be replaced with language along the lines of “For example, if you are a United States citizen or resident alien and not a bona fide resident of [territory], gain from the sale or disposition of personal property is generally treated as U.S. source.”

Best,
[REDACTED]