

# Expatriation Initial Information Statement

▶ See separate instructions. ▶ Please print or type.

Name	Date of birth (mo., day, yr.)	Telephone number	Identifying number
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**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"/> b If you are a former U.S. long-term resident (LTR), check this box <input type="checkbox"/>
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3 Mailing address where you may be reached <b>after</b> expatriation	4 Address of tax residence <b>after</b> expatriation (if different from 3)
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5 Address of tax residence <b>before</b> expatriation	[Shaded area]
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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 <b>Number of days</b> 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 \$122,000 (for expatriation in 2003) or the applicable threshold amount (see instructions for this line) for expatriation before 2003?  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 \$608,000 (for expatriation in 2003) or the applicable threshold amount (see instructions for this line) for expatriation before 2003?  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. Otherwise, go to line 11.

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

11 On the date of expatriation, did you have **gross** assets with an aggregate fair market value of more than \$500,000?  Yes  No

If "Yes," complete Part II on the back.

<b>Sign Here</b>	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.	Date
	Your signature	
	Preparer's signature	Date

**Part II Balance Sheet**

- Complete Part II only if you checked the "Yes" box on line 11 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.

<b>Assets</b>	<b>(a) Fair Market Value (FMV) immediately prior to expatriation</b>	<b>(b) U.S. adjusted basis immediately prior to expatriation</b>	<b>(c) Gain or (Loss). Subtract column (b) from column (a)</b>	<b>(d) FMV on beginning date of U.S. residency (optional, for LTRs only)</b>
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 . . . . .				
<b>Liabilities</b>	<b>Amount</b>			
21 Installment obligations . . . . .				
22 Mortgages, etc. . . . .				
23 Other liabilities (see instructions) . . . . .				
24 Total Liabilities. Add lines 21 through 23 . . . . .				
25 <b>Net Worth.</b> Subtract line 24 from line 20, column (a). . . . .				

