

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, don't complete lines 12 through 15.

12	Enter the total tax you would have reported on Form 1040, line 15, 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 15. 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." 		