Part II For Persons Who Expatriated in 2021

Section C Property Owned on Date of Expatriation (from line 2)

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 1a, 1b, 1c, or 1d.

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)
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).