Form **8854**

Department of the Treasury
Internal Revenue Service

Initial and Annual Expatriation Statement

For calendar year 2016 or other tax year beginning _____ 2016, and ending _____, 20 ___

▶ **Information about Form 8854 and its separate instructions is at *www.irs.gov/form8854***

▶ **Please print or type.**

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Attachment Sequence No. **112**

Name

Identifying number (see instructions)

Part I General Information. For all filers.

1 Mailing address and telephone number where you can be reached after expatriation _____

2 Address of principal foreign residence (if different from line 1) _____

3 Country of tax residence (if different from line 2) _____

4 **Expatriation date.** Check the box that applies (see instructions).

☐ June 4, 2004 - June 16, 2008. Complete Parts II and V

☐ June 17, 2008 - December 31, 2015. Complete Part III if:

- You made an election to defer the payment of tax on a prior year Form 8854,
- You have an item of eligible deferred compensation, or
- You have an interest in a nongrantor trust.

Otherwise, you don't need to file Form 8854.

☐ January 1, 2016 - December 31, 2016. Complete Parts IV and V

5 Date of notification of expatriating act, termination of residency, or claim of treaty benefits (see instructions).

☐ Citizen. Date notification given to Department of State _____

☐ Long-term resident. Date notification given to Department of Homeland Security _____

☐ Long-term resident with dual residency in a treaty country. Date commencing to be treated, for tax purposes, as a resident of the treaty country _____

6 Number of days you were physically present in the United States in the current year _____

7 List all countries (other than the United States) of which you are a citizen.

a Name of country _____

b Date you became a citizen of each country listed in line 7a _____

8 How you became a U.S. citizen ☐ By birth ☐ By naturalization

Part II For Persons Who Expatriated After June 3, 2004, and Before June 17, 2008

1 Did you complete Form 8854 for any period after June 3, 2004, and before June 17, 2008?

☐ **No.** If you expatriated for immigration purposes after June 3, 2004, and before June 17, 2008, but have not previously filed a Form 8854, you continue to be treated as a U.S. citizen or U.S. lawful permanent resident for U.S. income tax purposes until the day that you file this form. Because you did not file Form 8854 for the year of expatriation for immigration purposes, you are subject to the alternative tax in section 877(b) for the 10-year period beginning on the date that you file this form (see instructions).

☐ **Yes.** Tax year for which Form 8854 first filed _____ . Go to line 2.

2 Were you physically present in the United States for more than 30 days but not more than 60 days during the tax year? . . . . . ☐ **Yes** ☐ **No**

a If you checked **"Yes"** to line 2, were you performing services for an unrelated employer? . . . . . ☐ **Yes** ☐ **No**

b If you checked **"Yes"** to line 2a, are you a citizen or resident, fully liable for income tax, in the country in which you were born, your spouse was born, or either of your parents was born? . . . . . ☐ **Yes** ☐ **No**

Next: Go to Part V.