

**Part IV For Persons Who Expatriated During 2018**

**Section B Allocation of Exclusion Amount (from line 8 column (e))**

(a) Description of property	(b) Fair market value on day before date of expatriation	(c) Cost or other basis	(d) <b>Gain</b> Subtract (c) from (b)	(e) Exclusion calculation amount	(f) Gain after allocation of the exclusion amount
<b>Total.</b> Add the amounts in column (f) . . . . .					