

**Section D 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.

**1** 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 2. Otherwise, don't complete lines 2 through 5.

<b>2</b> Enter the total tax you would have reported, absent the deferral election, on Form 1040 or 1040-SR, line 15, for the part of the year including the day before the expatriation date absent the deferral election . . . . .	<b>2</b>	
<b>3</b> 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 . . . . .	<b>3</b>	
<b>4</b> Subtract line 3 from line 2. <b>This is the amount of tax eligible for deferral</b> . . . . .	<b>4</b>	
<b>5</b> Enter the total tax deferred from Part II, Section C, line 4, column (g) . . . . .	<b>5</b>	
<ul style="list-style-type: none"> <li>• If you are filing Form 1040 or 1040-SR, enter this amount in brackets to the left of the entry space for line 15. Identify as "EXP."</li> <li>• If you are filing Form 1040-NR, enter this amount in brackets to the left of the entry space for line 61. Identify as "EXP."</li> </ul>		

**Part III Annual Expatriation Statement for Persons Who Expatriated Before 2019**

- If you made an election to defer the payment of tax, complete line 1.
- If you have an item of eligible deferred compensation, complete line 2.
- If you have an interest in a nongrantor trust, complete line 3.

**1** Complete columns (a), (b), and (c) for all property on which you deferred tax on a prior year Form 8854. Complete column (d) for any property you disposed of in 2019 and see the instructions for Part III.

(a) Description of property	(b) Amount of mark-to-market gain or (loss) reported on prior year Form 8854	(c) Amount of tax deferred on prior year Form 8854	(d) Date of disposition (if any)