

Part II For Persons Who Expatriated in 2021

Section C Allocation of Exclusion Amount (from line 2 column (e))

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