

Initial and Annual Expatriation Statement

For calendar year 2021 or other tax year beginning _____, 2021, and ending _____, 20____

► Go to www.irs.gov/Form8854 for instructions and the latest information.

► Please print or type.

2021

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 Check the box that applies. See instructions.
 - Initial expatriation statement for persons who expatriated in 2021. Complete Part II.
 - Annual expatriation statement for persons who expatriated before 2021. Complete Part III.
- 5 Date of expatriation under section 877A(g)(3) for expatriating citizens and long-term residents. See instructions.
 - Citizen _____
 - Long-term resident _____
 - 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 List all countries (other than the United States) of which you are a citizen (see instructions).
 - a Name of country _____
 - b Date you became a citizen of each country listed in line 6a (see instructions). _____
- 7 How you became a U.S. citizen By birth By naturalization
- 8 Date you became a U.S. lawful permanent resident _____

Part II Initial Expatriation Statement for Persons Who Expatriated in 2021

Section A Expatriation Information

- 1 Enter your U.S. income tax liability (after foreign tax credits) for the 5 tax years ending before the date of your expatriation.

1st Year	2nd Year	3rd Year	4th Year	5th Year
Before Expatriation	Before Expatriation	Before Expatriation	Before Expatriation	Before Expatriation
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
- 2 Enter your net worth on the date of your expatriation for tax purposes \$ _____
- 3 Did you become at birth a U.S. citizen and a citizen of another country, and do you continue to be a citizen of, and taxed as a resident of, that other country? Yes No
- 4 If you answered "Yes" to question 3, have you been a resident of the United States for not more than 10 of the last 15 tax years (including the year of your expatriation)? Yes No
- 5 Were you under age 18½ on the date you expatriated and have you been a U.S. resident for not more than 10 tax years? Yes No
- 6 Do you certify under penalties of perjury that you have complied with all of your tax obligations for the 5 preceding tax years? See instructions Yes No