

# Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession

See separate instructions.

Do not file with your tax return.

Go to [www.irs.gov/Form8898](http://www.irs.gov/Form8898) for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file Form 8898.

Your social security number:

Address **before** your change in bona fide residence status (see instructions):

Address **after** your change in bona fide residence status (see instructions):

## Part I General Information

**1** I am notifying the IRS that I (check box a or b below and enter the tax year in the space provided):

- a**  became
  - b**  ceased to be
- } a bona fide resident of a U.S. possession in tax year: \_\_\_\_\_

**c** Of which U.S. possession did you become (or cease to be) a bona fide resident?

- American Samoa
- Commonwealth of Puerto Rico
- Guam
- U.S. Virgin Islands
- Commonwealth of the Northern Mariana Islands (CNMI)

**2** Are you a U.S. citizen or resident alien? See instructions  Yes  No

**3a** Enter your worldwide gross income for the tax year entered on line 1 \_\_\_\_\_

**b** Enter your average worldwide gross income for the 3-year period prior to the tax year entered on line 1 \_\_\_\_\_

## Part II Presence in the United States or Possession

**4a** If you checked box a on line 1 above, enter the date (month/day/year) you moved to the possession to establish bona fide residence \_\_\_\_\_

**b** If you checked box b on line 1 above, enter the date (month/day/year) you moved from the possession to end bona fide residence \_\_\_\_\_

**5** Enter the number of days you were present in the United States during the tax year. See instructions \_\_\_\_\_

**6** Enter the number of days you were present in the possession during:

**a** The tax year entered on line 1 \_\_\_\_\_

**Note:** Complete lines 6b and 6c if you were in the possession for less than 183 days during the tax year entered on line 1 and you are following the alternative to the 183-day rule of the presence test. See instructions.

**b** The first tax year immediately preceding the tax year entered on line 1 \_\_\_\_\_

**c** The second tax year immediately preceding the tax year entered on line 1 \_\_\_\_\_

**7** Did you have a significant connection to the United States during the tax year? See instructions  Yes  No

**8** Did you have any earned income from U.S. sources during the tax year? See instructions  Yes  No

If "Yes," was the amount of the income more than \$3,000?  Yes  No

## Part III Closer Connection to the United States, Foreign Country, or Possession

**9** Did you have a tax home outside the possession at any time during the tax year? See instructions  Yes  No

If "Yes," where? \_\_\_\_\_

**10** Did you have a closer connection to the United States or a foreign country than to the possession at any time during the tax year? See instructions  Yes  No

If "Yes," where? \_\_\_\_\_

**11** If you answered "Yes" to line 9 or 10, are you using the year-of-the-move exception? See instructions  Yes  No

**12** Where was your principal permanent home located during the tax year? See instructions.

**13** If you had more than one permanent home available to you at all times during the tax year, list the location of each:

**14** Where was your immediate family located during the tax year? See instructions.

**15** Where was your automobile(s) located during the tax year?

**16** Where was your automobile(s) registered during the tax year?

**17** Where were your personal belongings, furniture, etc., located during the tax year?

**Part III Closer Connection to the United States, Foreign Country, or Possession (continued)**

- 18 Where was the bank(s) with which you conducted your routine personal banking activities during the tax year located?  
 a \_\_\_\_\_ c \_\_\_\_\_  
 b \_\_\_\_\_ d \_\_\_\_\_
- 19 Did you conduct business activities in a location other than your tax home? . . . . .  Yes  No  
 If "Yes," where? \_\_\_\_\_
- 20a Where was your driver's license issued? \_\_\_\_\_  
 b If you hold a second driver's license, where was it issued? \_\_\_\_\_
- 21 Were you registered to vote during the tax year? . . . . .  Yes  No  
 If "Yes," where? \_\_\_\_\_
- 22 Did you claim a homestead exemption for the tax year? See instructions . . . . .  Yes  No  
 If "Yes," where? \_\_\_\_\_
- 23 When completing official documents, forms, etc., what address did you list as your residence? \_\_\_\_\_

**Note:** If you used more than one address, specify the type of documents, forms, etc., and the addresses used.

- a \_\_\_\_\_ **Address** \_\_\_\_\_
- b \_\_\_\_\_ **Address** \_\_\_\_\_
- c \_\_\_\_\_ **Address** \_\_\_\_\_
- d \_\_\_\_\_ **Address** \_\_\_\_\_
- e \_\_\_\_\_ **Address** \_\_\_\_\_

- 24 Where did you keep your personal, financial, and legal documents (for example, in the United States, possession, or other country)?  
\_\_\_\_\_
- 25 Where did you derive the majority of your income for the tax year (for example, from the United States, possession, or other country)?  
\_\_\_\_\_
- 26 Did you have any income from U.S. sources for the tax year? See instructions . . . . .  Yes  No  
 If "Yes," what type(s)? \_\_\_\_\_
- 27 Did you have any income from possession sources for the tax year? See instructions . . . . .  Yes  No  
 If "Yes," what type(s)? \_\_\_\_\_
- 28 Where were your investments located (for example, in the United States, possession, or other country)? See instructions.  
\_\_\_\_\_

**Part IV Source of Income**

- 29 During the tax year, did you have an office in the possession from which you conducted a trade or business? . . .  Yes  No  
 If "Yes," provide the address of that office and a short description of your trade or business:  
 \_\_\_\_\_
- 30 During the tax year, did you receive compensation for personal services? . . . . .  Yes  No  
 If "Yes," where did you perform these services? \_\_\_\_\_
- 31 During the tax year, did you manufacture an article in the possession for sale to customers? . . . . .  Yes  No
- 32 Did you sell or exchange appreciated property during the tax year after becoming a resident of the possession? . . .  Yes  No  
 If "Yes," provide a short description of the property and the amount of the gain. See instructions.  
 \_\_\_\_\_
- 33 If you conducted a trade or business in the possession during the tax year, did that business consist of:
  - a Receiving rents or royalties for the use of intangible property? . . . . .  Yes  No
  - b Receiving dividends or interest in connection with a banking, financing, or similar business? . . . . .  Yes  No
  - c The sale or exchange (outside the possession) of personal property consisting of stock in trade or inventory? . . .  Yes  No

**Note:** If you have any other information to substantiate your closer connection to the United States or the possession, or you wish to explain in more detail any of your responses, attach a statement to this form.

**Next:** Sign and date below and mail to: Internal Revenue Service  
3651 S. IH-35  
MS 4301AUSC  
Austin, TX 78741

**Sign Here**

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date