



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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

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 } a bona fide resident of a U.S. territory in tax year: \_\_\_\_\_  
b  ceased to be }

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

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

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 U.S. Territory

4a If you checked box a on line 1 above, enter the date (month/day/year) you moved to the U.S. territory 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 U.S. territory 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 U.S. territory during: \_\_\_\_\_

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

**Note:** Complete lines 6b and 6c if you were in the U.S. territory 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 U.S. Territory

9 Did you have a tax home outside the U.S. territory 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 U.S. territory 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 U.S. Territory (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, U.S. territory, or other country)?  
 \_\_\_\_\_
- 25 Where did you derive the majority of your income for the tax year (for example, from the United States, U.S. territory, 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 U.S. territory 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, U.S. territory, or other country)? See instructions.  
 \_\_\_\_\_

**Part IV Source of Income**

- 29 During the tax year, did you have an office in the U.S. territory 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 U.S. territory for sale to customers?  Yes  No
- 32 Did you sell or exchange appreciated property during the tax year after becoming a resident of the U.S. territory?  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 U.S. territory 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 U.S. territory) 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 U.S. territory, 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