

June 24, 2016

1040NR Individual ATS Scenario 3

Taxpayer: Elizabeth Strawberry

TIN: 123-00-3333

Forms Included in the Scenario:

- Form 1040NR
- Form 8805
- Form 8854
- Form SSA-1042S
- Form W-2

Form SSA-1042S

NameLine1Txt	Elizabeth Strawberry
PrimarySSN	123-00-3333
ForeignAddress	7613 Beatle Way London, UK NW61JD
SocSecBnftAmt	1,500.00
NetSocSecBnftAmt	1,500.00
TaxRt	.30
FederalIncomeTaxWithheldAmt	450.00
RefundAmt	68.00
NetTaxWithheldAmt	382.00

Return Summary:

This return is for a single nonresident alien, which is due a refund. The taxpayer used a paid preparer to complete the return. The return has an estimated tax election. The taxpayer signed the return using the Practitioner Pin Method, the pin was entered by the ERO.

Form **1040NR**

Department of the Treasury
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return
Information about Form 1040NR and its separate instructions is at www.irs.gov/form1040nr.

For the year January 1–December 31, 2016, or other tax year

beginning 1-1, 2016, and ending 12-31, 20 16

OMB No. 1545-0074

2016

Please print
or type

Your first name and initial <u>Elizabeth</u>	Last name <u>Strawberry</u>	Identifying number (see instructions) <u>123-00-3333</u>
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. <u>7613 Beattle Way</u>		Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <u>London</u>		
Foreign country name <u>UK</u>	Foreign province/state/county	Foreign postal code <u>NW61JD</u>

**Filing
Status**

- 1 ☐ Single resident of Canada or Mexico or single U.S. national
2 ☒ Other single nonresident alien
3 ☐ Married resident of Canada or Mexico or married U.S. national
4 ☐ Married resident of South Korea
5 ☐ Other married nonresident alien
6 ☐ Qualifying widow(er) with dependent child (see instructions)
- If you checked box 3 or 4 above, enter the information below.

Check only
one box.

(i) Spouse's first name and initial	(ii) Spouse's last name	(iii) Spouse's identifying number
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Exemptions

- 7a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 7a
b ☐ **Spouse.** Check box 7b only if you checked box 3 or 4 above **and** your spouse **did not**
have any U.S. gross income

Boxes checked
on 7a and 7b
No. of children
on 7c who:
• lived with you
• did not live with
you due to divorce
or separation (see
instructions)
Dependents on 7c
not entered above

c Dependents: (see instructions)		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instr.)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more
than four
dependents,
see instructions.

d Total number of exemptions claimed Add numbers on lines above **1**

**Income
Effectively
Connected
With U.S.
Trade/
Business**

8 Wages, salaries, tips, etc. Attach Form(s) W-2	8		
9a Taxable interest	9a		
b Tax-exempt interest. Do not include on line 9a	9b		
10a Ordinary dividends	10a		
b Qualified dividends (see instructions)	10b		
11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11		
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12		
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13		
14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14		
15 Other gains or (losses). Attach Form 4797	15		
16a IRA distributions	16a	16b Taxable amount (see instructions)	16b
17a Pensions and annuities	17a	17b Taxable amount (see instructions)	17b
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18		
19 Farm income or (loss). Attach Schedule F (Form 1040)	19		
20 Unemployment compensation	20		
21 Other income. List type and amount (see instructions)	21		
22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)	22		
23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income	23		

Attach Form(s)
W-2, 1042-S,
SSA-1042S,
RRB-1042S,
and 8288-A
here. Also
attach Form(s)
1099-R if tax
was withheld.

**Adjusted
Gross
Income**

24 Educator expenses (see instructions)	24		
25 Health savings account deduction. Attach Form 8889	25		
26 Moving expenses. Attach Form 3903	26		
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27		
28 Self-employed SEP, SIMPLE, and qualified plans	28		
29 Self-employed health insurance deduction (see instructions)	29		
30 Penalty on early withdrawal of savings	30		
31 Scholarship and fellowship grants excluded	31		
32 IRA deduction (see instructions)	32		
33 Student loan interest deduction (see instructions)	33		
34 Domestic production activities deduction. Attach Form 8903	34		
35 Add lines 24 through 34	35		
36 Subtract line 35 from line 23. This is your adjusted gross income	36		

Tax and Credits

37	Amount from line 36 (adjusted gross income)	37		
38	Itemized deductions from page 3, Schedule A, line 15	38		
39	Subtract line 38 from line 37	39		
40	Exemptions (see instructions)	40		
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41		
42	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42		
43	Alternative minimum tax (see instructions). Attach Form 6251	43		
44	Excess advance premium tax credit repayment. Attach Form 8962	44		
45	Add lines 42, 43, and 44	45		
46	Foreign tax credit. Attach Form 1116 if required	46		
47	Credit for child and dependent care expenses. Attach Form 2441	47		
48	Retirement savings contributions credit. Attach Form 8880	48		
49	Child tax credit. Attach Schedule 8812, if required	49		
50	Residential energy credits. Attach Form 5695	50		
51	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	51		
52	Add lines 46 through 51. These are your total credits	52		
53	Subtract line 52 from line 45. If line 52 is more than line 45, enter -0-	53		

Other Taxes

54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	54		
55	Self-employment tax. Attach Schedule SE (Form 1040)	55		
56	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	56		
57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57		
58	Transportation tax (see instructions)	58		
59a	Household employment taxes from Schedule H (Form 1040)	59a		
59b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b		
60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s)	60		
61	Add lines 53 through 60. This is your total tax	61		

Payments

62	Federal income tax withheld from:	62a		
	a Form(s) W-2 and 1099	62b		
	b Form(s) 8805	62c		
	c Form(s) 8288-A	62d		
	d Form(s) 1042-S			
63	2016 estimated tax payments and amount applied from 2015 return	63		
64	Additional child tax credit. Attach Schedule 8812	64		
65	Net premium tax credit. Attach Form 8962	65		
66	Amount paid with request for extension to file (see instructions)	66		
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67		
68	Credit for federal tax paid on fuels. Attach Form 4136	68		
69	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	69		
70	Credit for amount paid with Form 1040-C	70		
71	Add lines 62a through 70. These are your total payments	71		

RefundDirect deposit?
See instructions.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72		
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	73a	641,250	00
	b Routing number 0 2 4 5 6 7 8 9 1			
	c Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings			
	d Account number 1 7 8 5 6 9 8 1 4 2 1 1			
	e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
74	Amount of line 72 you want applied to your 2017 estimated tax	74	500	00

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75		
76	Estimated tax penalty (see instructions)	76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No	
Designee's name	Phone no.
	Personal identification number (PIN)

Sign HereKeep a copy of
this return for
your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Your occupation in the United States	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Elizabeth Strawberry	3-15-2017		

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Tim Fields		3-12-17		
Firm's name	Firm's EIN			
Forever LLC	00			5556664
Firm's address	Phone no.			
1500 Cook Avenue Stamford, CT 06901	203-111-4444			

Schedule A—Itemized Deductions (see instructions)

07

Taxes You Paid	1	State and local income taxes				1
Gifts to U.S. Charities	2	Caution: If you made a gift and received a benefit in return, see instructions.				
	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2			
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500	3			
	4	Carryover from prior year	4			
	5	Add lines 2 through 4				5
Casualty and Theft Losses	6	Casualty or theft loss(es). Attach Form 4684. See instructions				6
Job Expenses and Certain Miscellaneous Deductions	7	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶	7			
	8	Tax preparation fees	8			
	9	Other expenses. See instructions for expenses to deduct here. List type and amount ▶ _____ _____ _____	9			
	10	Add lines 7 through 9	10			
	11	Enter the amount from Form 1040NR, line 37	11			
	12	Multiply line 11 by 2% (0.02)	12			
	13	Subtract line 12 from line 10. If line 12 is more than line 10, enter -0-				13
Other Miscellaneous Deductions	14	Other—see instructions for expenses to deduct here. List type and amount ▶ _____ _____ _____ _____ _____ _____ _____				14
Total Itemized Deductions	15	Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR: • \$311,300 if you checked box 6; • \$259,400 if you checked box 1 or 2; or • \$155,650 if you checked box 3, 4, or 5? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.				15

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)											
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)					
								%		%			
1	Dividends paid by:												
a	U.S. corporations	1a											
b	Foreign corporations	1b											
2	Interest:												
a	Mortgage	2a											
b	Paid by foreign corporations	2b											
c	Other	2c											
3	Industrial royalties (patents, trademarks, etc.)	3											
4	Motion picture or T.V. copyright royalties	4											
5	Other royalties (copyrights, recording, publishing, etc.)	5											
6	Real property income and natural resources royalties	6											
7	Pensions and annuities	7											
8	Social security benefits	8											
9	Capital gain from line 18 below	9											
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.												
a	Winnings _____												
b	Losses _____	10c											
11	Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	11											
12	Other (specify) ► _____	12											
13	Add lines 1a through 12 in columns (a) through (d)	13											
14	Multiply line 13 by rate of tax at top of each column	14											
15	Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 54	15											

Capital Gains and Losses From Sales or Exchanges of Property

16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)		(g) GAIN If (d) is more than (e), subtract (e) from (d)	
17	Add columns (f) and (g) of line 16	17	()				
18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ►	18							

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

Schedule OI—Other Information (see instructions)

Answer all questions

- A** Of what country or countries were you a citizen or national during the tax year? UK
- B** In what country did you claim residence for tax purposes during the tax year? UK
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☒ **Yes** ☐ **No**
- D** Were you ever:
1. A U.S. citizen? ☐ **Yes** ☒ **No**
2. A green card holder (lawful permanent resident) of the United States? ☒ **Yes** ☐ **No**
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. 1-1-2009
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☒ **Yes** ☐ **No**
If you answered "Yes," indicate the date and nature of the change. ►
- G** List all dates you entered and left the United States during 2016 (see instructions).
Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
1-25-16	1-26-16	6-20-16	6-22-16
3-12-16	3-16-16	9-12-16	9-14-16
4-25-16	4-26-16	10-10-16	10-11-16
5-08-16	5-10-16	11-27-16	11-30-16

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2014 18, 2015 17, and 2016 24
- I** Did you file a U.S. income tax return for any prior year? ☒ **Yes** ☐ **No**
If "Yes," give the latest year and form number you filed
- J** Are you filing a return for a trust? ☐ **Yes** ☒ **No**
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ **Yes** ☐ **No**
- K** Did you receive total compensation of \$250,000 or more during the tax year? ☒ **Yes** ☐ **No**
If "Yes," did you use an alternative method to determine the source of this compensation? ☐ **Yes** ☒ **No**
- L** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
UK	14	36	2,137,428.00
UK	17	36	1,275.00

- (e) Total.** Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12 2,138,703.00
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☒ **Yes** ☐ **No**
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ **Yes** ☒ **No**
If "Yes," attach a copy of the Competent Authority determination letter to your return.

Form 8805 Department of the Treasury Internal Revenue Service	Foreign Partner's Information Statement of Section 1446 Withholding Tax ► Information about Form 8805 and its instructions is at www.irs.gov/form8805 . For partnership's calendar year 2016, or tax year beginning , 2016, and ending , 20	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold; text-align: center;">2016</div> Copy A for Internal Revenue Service Attach to Form 8804.
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1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. EIN
c Address (if a foreign address, see instructions)		c Address (if a foreign address, see instructions)	
2 Account number assigned by partnership (if any)		6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
3 Type of partner (specify—see instructions) ►			
4 Country code of partner (enter two-letter code; see instructions)		7 Withholding agent's U.S. employer identification number	
8a Check if the partnership identified on line 5a owns an interest in one or more partnerships <input type="checkbox"/> b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a <input type="checkbox"/>			
9 Partnership's ECTI allocable to partner for the tax year (see instructions)			9
10 Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc.			10

Schedule T—Beneficiary Information (see instructions)

11a Name of beneficiary	c Address (if a foreign address, see instructions)
b U.S. identifying number of beneficiary	
12 Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	12
13 Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions)	13

Form **8854**Department of the Treasury
Internal Revenue Service**Initial and Annual Expatriation Statement**For calendar year 2016 or other tax year beginning 1-1, 2016, and ending 12-31, 20 16► Information about Form 8854 and its separate instructions is at www.irs.gov/form8854.

► Please print or type.

OMB No. 1545-0074

2016
Attachment
Sequence No. **112**

Name

Elizabeth Strawberry

Identifying number (see instructions)

123-00-3333

Part I General Information. For all filers.

- 1 Mailing address and telephone number where you can be reached after expatriation 7613 Beattle Way
London, UK NW61JD 11 479 333 0000
- 2 Address of principal foreign residence (if different from line 1) _____
- 3 Country of tax residence (if different from line 2) _____
- 4 **Expatriation date.** Check the box that applies (see instructions).
- ☐ June 4, 2004 – June 16, 2008. Complete Parts II and V
- ☒ June 17, 2008 – December 31, 2015. Complete Part III if:
- You made an election to defer the payment of tax on a prior year Form 8854,
 - You have an item of eligible deferred compensation, or
 - You have an interest in a nongrantor trust.
- Otherwise, you don't need to file Form 8854.
- ☐ January 1, 2016 – December 31, 2016. Complete Parts IV and V
- 5 Date of notification of expatriating act, termination of residency, or claim of treaty benefits (see instructions).
- ☐ Citizen. Date notification given to Department of State _____
- ☐ Long-term resident. Date notification given to Department of Homeland Security _____
- ☒ 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 1-1-2009
- 6 Number of days you were physically present in the United States in the current year 24
- 7 List all countries (other than the United States) of which you are a citizen.
- a Name of country UK
- b Date you became a citizen of each country listed in line 7a 2-1-2006
- 8 How you became a U.S. citizen ☐ By birth ☐ By naturalization

Part II For Persons Who Expatriated After June 3, 2004, and Before June 17, 2008

- 1 Did you complete Form 8854 for any period after June 3, 2004, and before June 17, 2008?
- ☐ **No.** If you expatriated for immigration purposes after June 3, 2004, and before June 17, 2008, but have not previously filed a Form 8854, you continue to be treated as a U.S. citizen or U.S. lawful permanent resident for U.S. income tax purposes until the day that you file this form. Because you didn't file Form 8854 for the year of expatriation for immigration purposes, you are subject to the alternative tax in section 877(b) for the 10-year period beginning on the date that you file this form (see instructions).
- ☐ **Yes.** Tax year for which Form 8854 first filed _____. Go to line 2.
- 2 Were you physically present in the United States for more than 30 days but not more than 60 days during the tax year? ☐ **Yes** ☐ **No**
- a If you checked "Yes" to line 2, were you performing services for an unrelated employer? ☐ **Yes** ☐ **No**
- b If you checked "Yes" to line 2a, are you a citizen or resident, fully liable for income tax, in the country in which you were born, your spouse was born, or either of your parents was born? ☐ **Yes** ☐ **No**
- Next: Go to Part V.

Part III For Persons Who Expatriated After June 16, 2008, and Before January 1, 2016

- 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 2016 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)

- 2** Did you receive any distributions of eligible deferred compensation items for 2016? ☒ **Yes** ☐ **No**
If "Yes," Amount of distribution: 2,137,428 Amount withheld at source, if any: 641,228
- 3** Did you receive any distributions from a nongrantor trust for 2016? ☐ **Yes** ☐ **No**
If "Yes," Amount of distribution: _____ Amount withheld at source, if any: _____

Part IV For Persons Who Expatriated During 2016

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 expatriation.
- | | | | | |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 1st Year
Before Expatriation | 2nd Year
Before Expatriation | 3rd Year
Before Expatriation | 4th Year
Before Expatriation | 5th Year
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? ☐ **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 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**

Section B | **Property Owned on Date of Expatriation**

Don't complete Section B if:

- Your average net income tax liability for the 5 tax years immediately before expatriation (see line 1 in Section A) wasn't more than \$161,000, your net worth (see line 2 in Section A) was under \$2 million, and you checked "Yes" on line 6 in Section A;
- In Section A, you checked "Yes" on lines 3, 4, and 6; or
- In Section A, you checked "Yes" on lines 5 and 6.

7a Do you have any **eligible deferred compensation items**? Checking the "Yes" box is an irrevocable waiver of any right to claim any reduction in withholding for such eligible deferred compensation item under any treaty with the United States ☐ **Yes** ☐ **No**

b Do you have any **ineligible deferred compensation items**? If "Yes," you must include in income the present value of your account on the day before your expatriation date ☐ **Yes** ☐ **No**

c Do you have any **specified tax deferred accounts**? If "Yes," you must include in income the entire account balance on the day before your expatriation date ☐ **Yes** ☐ **No**

d Do you have an interest in a **nongrantor trust**? Checking the "Yes" box is a waiver of any right to claim any reduction in withholding on any distribution from such trust under any treaty with the United States unless you make the election below ☐ **Yes** ☐ **No**

☐ Check this box to elect under section 877A(f)(4)(B) to be treated as having received the value of your entire interest in the trust (as determined for purposes of section 877A) as of the day before your expatriation date. Attach a copy of your valuation letter ruling issued by the IRS (see instructions).

8 Recognition of gain or loss on the deemed sale of mark-to-market property. **Caution.** Don't include in column (a) any property described on line 7a, 7b, 7c, or 7d.

Complete column (g) only if you are deferring tax on gain from any property listed in column (a).

(a) Description of property	(b) Fair market value on day before date of expatriation	(c) Cost or other basis*	(d) Gain or (loss). Subtract (c) from (b)	(e) Gain after allocation of the exclusion amount (see instructions)	(f) Form or Schedule on which gain or loss is reported	(g) Amount of tax deferred (attach computations)
9 Total. Add the amounts in column (d) and column (e)						
10 Total tax deferred. Add the amounts in column (g). Enter here and on line 15						

*You must identify as "(h)(2)" any property for which you are making the special basis election under section 877A(h)(2). This election is irrevocable. See the instructions for Part IV, Section B, line 8, column (c).

Section C **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.

11 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 12. Otherwise, don't complete lines 12 through 15.

12	Enter the total tax you would have reported on Form 1040, line 63, for the part of the year including the day before the expatriation date absent the deferral election	12	
13	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	13	
14	Subtract line 13 from line 12. This is the amount of tax eligible for deferral	14	
15	Enter the total tax deferred from line 10, column (g)	15	
<ul style="list-style-type: none"> • If you are filing Form 1040, enter this amount in brackets to the left of the entry space for line 63. Identify as "EXP." • If you are filing Form 1040NR, enter this amount in brackets to the left of the entry space for line 61. Identify as "EXP." 			

DRAFT AS OF
April 8, 2016

Part V Balance Sheet and Income Statement**Schedule A Balance Sheet**

List in U.S. dollars the fair market value (column (a)) and the U.S. adjusted basis (column (b)) of your assets and liabilities as of the following date.

- Part II filers - the end of the tax year for which you are filing the form
- Part IV filers - your expatriation date. **Note:** Part IV filers don't complete column (d).

For more details, see the separate instructions.

Assets		(a) Fair market value (FMV)	(b) U.S. adjusted basis	(c) Gain or (loss). Subtract column (b) from column (a)	(d) FMV on beginning date of U.S. residency (optional, for long-term residents only)
1	Cash, including bank deposits				
2	Marketable stock and securities issued by U.S. companies				
3	Marketable stock and securities issued by foreign companies				
4	Nonmarketable stock and securities issued by U.S. companies				
5	Nonmarketable stock and securities issued by foreign companies				
a	Separately state stock issued by foreign companies that would be controlled foreign corporations if you were still a U.S. citizen or permanent resident (see instructions)				
b	Provide the name, address, and EIN, if any, of any such company				
6	Pensions from services performed in the United States				
7	Pensions from services performed outside the United States				
8	Partnership interests (see instructions)				
9	Assets held by trusts you own under sections 671 through 679 (see instructions)				
10	Beneficial interests in nongrantor trusts (see instructions)				
11	Intangibles used in the United States				
12	Intangibles used outside the United States				
13	Loans to U.S. persons				
14	Loans to foreign persons				
15	Real property located in the United States				
16	Real property located outside the United States				
17	Business property located in the United States				
18	Business property located outside the United States				
19	Other assets (see instructions)				
20	Total assets. Add lines 1 through 5 and lines 6 through 19. Don't include amounts on line 5a in this total				
Liabilities		Amount			
21	Installment obligations				
22	Mortgages, etc.				
23	Other liabilities (see instructions)				
24	Total liabilities. Add lines 21 through 23				
25	Net worth. Subtract line 24 from line 20, column (a)				

Schedule B Income Statement

Provide income information for the following period.

- Part II filers - the tax year for which you are filing the form
- Part IV filers - the part of the tax year that ends with the day before your expatriation date; but enter -0- for lines 5 through 7.

1	U.S. source gross income not effectively connected with the conduct of a U.S. trade or business.			
a	Interest	1a		
b	Dividends	1b		
c	Royalties	1c		
d	Pension distributions	1d		
e	Other	1e		
f	Total. Add lines a through e	1f		
2	Gross income that is effectively connected with the conduct of a U.S. trade or business	2		
3	Income from the performance of services in the United States	3		
4	Gains from the sale or exchange of:			
a	Property (other than stock or debt obligations) located in the United States	4a		
b	Stock issued by a U.S. domestic corporation	4b		
c	Debt obligations of U.S. persons or of the United States, a state or political subdivision thereof, or the District of Columbia	4c		
d	Total. Add lines a through c	4d		
5	Income or gain derived from certain foreign corporations to the extent of your share of earnings and profits earned or accumulated before the date of expatriation (see instructions)	5		
6	Gains on certain exchanges of property that ordinarily wouldn't be recognized (see instructions)	6		
7	Income received or accrued by certain foreign corporations (see instructions)	7		
8	Add lines 1f, 2, 3, 4d, 5, 6, and 7	8		
9	Gross income from all other sources	9		
10	Total. Add lines 8 and 9	10		

Sign Here

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than filer) is based on all information of which preparer has any knowledge.

Your signature

Date

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed


PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

		a Employee's social security number 123-00-3333		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-5559991				1 Wages, tips, other compensation 2,137,428		2 Federal income tax withheld 641,228					
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld					
				5 Medicare wages and tips		6 Medicare tax withheld					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Elizabeth Strawberry 7613 Beatle Way London, UK NW61JD				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2016**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.