Sample of the Oath Renunciation

OATH OF RENUNCIATION OF THE NATIONALITY
OF THE UNITED STATES

(This form has been prescribed by the Secretary of State pursuant to Section 349 (a) (5) of the Immigration and Nationality Act, 66 Stat. 268, as amended by Public Law 95-432, October 10, 1978, 92 Stat. 1046.)

Embassy/Consulate General of the United States of America at

_____, ss:

I, _____, a national of the United States,
(Name)

solemnly swear that I was born at _____,
(City or town)

_____, _____, on _____.
(Province or country) (State or country) (Date)

That I am a national of the United States by virtue of _____
(Street)

_____.
(City) (State)

That I am a national of the United States by virtue of

_____.
(If a national by birth in the United States, or abroad, so state: if

_____
naturalized, give the name and place of the court in the United States before

_____
which naturalization was granted and the date of such naturalization.)

That I desire to make a formal renunciation of my American nationality, as provided by section 349 (a) (5) of the Immigration and Nationality Act and pursuant thereto I hereby absolutely and entirely renounce my United States nationality together with all rights and privileges and all duties of allegiance and fidelity thereunto pertaining.

_____
(Signature)

Subscribed and sworn to before me this _____ day of _____,

_____, in the American Embassy/Consulate General at _____.

_____
(Signature of officer)

SEAL

_____
(Typed name of officer)

_____
(Title of officer)

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INFORMATION
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Renunciation of United States Citizenship
Statement of Understanding Concerning the Consequences and Ramifications of Renunciation

I, _____, understand that:

1. I have the right to renounce my United States citizenship.
2. I am exercising my right of renunciation freely and voluntarily without force, compulsion, or undue influence placed upon me by any person.
3. Upon renouncing my citizenship, I will become an alien with respect to the United States, subject to all the laws and procedures of the United States regarding entry and control of aliens.
4. If I do not possess the nationality/citizenship of any country other than the United States, upon my renunciation I will become a stateless person and may face extreme difficulties traveling internationally and entering most countries.
5. If I am found to be deportable by a foreign country, my renunciation may not prevent my involuntary return to the United States.
6. My renunciation may not affect my military or selective service status, if any. I understand that any problems in this area must be resolved with the appropriate agencies.
7. My renunciation may not affect my liability, if any, to prosecution for any crimes which I may have committed or may commit in the future which violate United States law.
8. My renunciation may not exempt me from United States income taxation. With regard to United States taxation consequences, I understand that I must contact the United States Internal Revenue Service. Further, I understand that if my renunciation of United States citizenship is determined by the United States Attorney General to be motivated by tax avoidance purposes, I will be found excludable from the United States under the Immigration and Nationality Act, as amended.
9. The extremely serious and irrevocable nature of the act of renunciation has been explained to me by (Vice) Consul _____ at the American Embassy/Consulate General at _____. I fully understand its consequences.

I (do not) choose to make a separate written explanation of my reasons for renouncing my United States citizenship. I (swear, affirm) that I have (read, had read to me) this statement in the _____ language and fully understand its contents.

Signature

Renunciant's typed name

(1996 Change)

CONSULAR OFFICER'S ATTESTATION

_____ appeared personally and (read, had read to him)
(Name) (Circle one verb)

this Statement after my explanation of its meaning and the consequences of renunciation of United States citizenship and signed this Statement (under oath, by affirmation) before me this
(Circle one)

_____ day of _____ _____.
(Day of month) (Month) (Year)

Seal

_____
(Vice) Consul of the United States of America

WITNESSES' ATTESTATION

The undersigned persons certify that they witnessed the personal appearance of _____ before the consular officer
(Name)

_____, who explained the seriousness and
(Name)

consequences of renunciation of United States citizenship and the meaning of the attached Statement of Understanding, after which this Statement was signed (under oath, by affirmation) before the named
(Circle one)

consular officer and undersigned witnesses this _____ day of
(Day of month)

_____ _____.
(Month) (Year)

Witness _____ _____
(Full name) (Complete address)

Witness _____ _____
(Full name) (Complete address)

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FM SECSTATE WASHDC

TO ALL DIPLOMATIC AND CONSULAR POSTS PRIORITY

SPECIAL EMBASSY PROGRAM

BT

UNCLASS SECTION 01 OR 03 STATE 238957

INFORM CONSULS

E.O. 12958: N/A

TAGS: CPAS

SUBJECT: LOSS OF NATIONALITY AND TAXATION

REF: A) 7 FAM 1220 AND 1250, SPECIFICALLY 1253 AND 1254.4. B) STATE 219622

1. SUMMARY. Recent legislation potentially affecting the income, estate, and gift taxes of individuals who lost U.S. citizenship was signed into law on August 21, 1996. These changes to the Internal Revenue Code will require the provision of certain information from the former citizen to the Internal Revenue Service (IRS). This cable outlines consular requirements at the time of documentation of loss or renunciation of citizenship. END SUMMARY.

2. This is an action message. Please see paragraphs 8 and 9.

3. The Health Insurance Portability and Accountability Act of 1996, (otherwise known as the Kennedy-Kassebaum Bill), P.L. 104-191 was signed into law on August 21, 1996. It contains changes in the taxation of U.S. citizens who renounce or otherwise lose U.S. citizenship.

4. In general, any person who lost U.S. citizenship within 10 years immediately preceding the close of the taxable year, whose principal purpose in losing citizenship was to avoid taxation, will be subject to continued taxation. For purposes of this statute, persons are presumed to have a principal purpose of avoiding taxation if 1) their average annual net income tax for a five year period before the date of loss of citizenship is greater than $100,000, or 2) their net worth at the date of loss is $500,000 or more. The effective date of the law is retroactive to February 6, 1995. Posts need not concern themselves with cases completed before receipt of this telegram. The Department will retrieve previous files and forward copies of CLNs to IRS.

5. FYI, the presumption of tax avoidance may not apply to certain dual nationals, long term residents, renunciants under age 18.5 and other certain individuals specified in IRS regulation. This exemption requires a ruling by the Secretary of Treasury. Posts are not/not required to determine exemptions; the IRS will decide. Persons seeking an exemption should contact the Treasury Dept, Internal Revenue Service. (See para 13.)

6. The law requires all persons who lose U.S. citizenship to provide a statement which includes:

A. The person's tax identification number (usually his/her social security number);
B. The principal foreign residence mailing address;
C. The foreign country in which the individual is residing;
D. The foreign country of which such individual is a citizen; and
E. For individuals having the net worth dollar amount mentioned in para 4, information detailing their assets and liabilities.

7. To simplify the Department's role in this process, the IRS is developing a form which will assist in obtaining this information. The new form will become an attachment to the IRS' copy of the CLN. If a person refuses to submit the information, a notation reflecting this will be included in the information submitted to the IRS.

8. ACTION REQUEST: A) Effective upon receipt of this message, posts must begin obtaining the information indicated in para 6 from any person who loses his/her citizenship pursuant to any provision of Section 349(a) INA. (The IRS will determine whether an individual falls within one of the exempt categories. Posts should not/not make that determination nor should posts determine whether tax avoidance was a motivation for loss of citizenship.) Until the IRS develops a form, posts should obtain the information in a separate, supplemental statement completed by the potential expatriate at the time of preparation of the CLN either when signing Statement of Voluntary Renunciation or executing Oath of Renunciation and Statement of Understanding.

B) This information should be included in CLN packages sent to the Dept (CA/OCS/ACS) for approval.

C) If the person refuses to provide the information requested, post should so indicate in the CLN package.

D) Posts must also prepare an extra copy of the CLN and its attachments so that we can forward the additional copy to the IRS.

9. In processing renunciation cases, posts should amend the Statement of Understanding (7 FAM 1253(d)) to read verbatim as follows:

THE HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996
PUBLIC LAW 104-191 SIGNED AUGUST 21, 1996 EFFECTIVE FEBRUARY 6, 1995

THE LAW REQUIRES ALL PERSONS WHO LOSE U.S. CITIZENSHIP TO PROVIDE A STATEMENT WHICH INCLUDES:

A) YOUR U.S. TAX IDENTIFICATION NUMBER OR U.S. SOCIAL SECURITY NUMBER:

B) YOUR PRINCIPAL FOREIGN RESIDENCE MAILING ADDRESS:

C) THE FOREIGN COUNTRY IN WHICH YOU RESIDE:

D) THE FOREIGN COUNTRY OF WHICH YOU ARE A CITIZEN:

E) INFORMATION DETAILING YOUR ASSETS AND LIABILITIES IF:

1. YOUR AVERAGE ANNUAL NET INCOME TAX FOR A FIVE YEAR PERIOD BEFORE THE DATE OF LOSS OF U.S. CITIZENSHIP IS GREATER THAN $100,000 U.S., OR

2. YOUR NET WORTH AT THE DATE OF LOSS OF U.S. CITIZENSHIP IS $500,000 U.S., OR MORE.

_____
SIGNATURE

_____
PRINTED NAME

REN_PL 12/23/96
PUBLIC LAW 104-191 (LOSS CASES)

Please Provide the following information:

A) Your tax identification number (usually your Social Security Number)

_____

B) Your principal foreign residence mailing address.

_____

_____

_____

C) The foreign country in which you reside._____

D) The foreign country of which you are a citizen._____

E) Please list your assets and liabilities in detail if 1) your average annual net income tax for the five year period before this date was greater than $100,000 (U.S.), or 2) your net worth is $500,000 (U.S.) or more.

_____

_____

_____

_____

_____