

Summaries of IRS Private Letter Rulings Issued to Former Citizens and Former Long-Term Residents during the Period from January 1, 1997 through July 1, 2002

Summarized below are IRS private letter rulings that were issued to former citizens and former long-term residents and publicly released during the period from January 1, 1997 through July 1, 2002 under the following categories:

	<u>Page</u>
(1) Determinations of a principal purpose of tax avoidance (11 rulings).....	A-219
(2) Determinations of a lack of a principal purpose of tax avoidance 132 rulings)	A-221
(3) Complete and good faith submissions: No opinion as to principal purpose of tax avoidance (127 rulings).....	A-240

**Summaries of IRS Private Letter Rulings Issued to Former Citizens
and Former Long-Term Residents during the Period
from January 1, 1997 through July 1, 2002**

Determinations of a principal purpose of tax avoidance (11 rulings)

For each of the rulings in this category, the holding is the same --A (or the taxpayer) has made a complete and good faith submission and, therefore, will not be treated as having a principal purpose of tax avoidance. However, the information submitted clearly establishes a principal purpose to avoid taxes and, thus, A (or the taxpayer) is subject to the alternative tax regime.

- (1) PLR 200137043 (6/20/2001) - A was born in and is a citizen of Country B, by virtue of his birth in Country C. A became a U.S. citizen by virtue of his birth to a U.S. citizen. A formally renounced his U.S. citizenship.
- (2) PLR 200110006 (11/15/2000) - A was born in and is a citizen and resident of Country B. A later became a U.S. citizen. A returned to Country B and intends to renounce her U.S. citizenship.
- (3) PLR 200103067 (10/26/2000) - A became a U.S. citizen at birth on the basis of her father's U.S. citizenship. A formally renounced her U.S. citizenship. A was not present in the United States for more than 30 days a year during each year of the 10-year period ending on the date of her expatriation. A is a resident subject to Country D income tax.
- (4) PLR 200047016 (8/18/2000) - A and A's parents were born in Country F. A became a naturalized U.S. citizen. A later reclaimed his Country F citizenship. A intends to formally renounce his U.S. citizenship.
- (5) PLR 200024033 (3/17/2000) - A became a U.S. citizen at birth on the basis of his father's U.S. citizenship. A later became a resident of Country E and formally renounced his U.S. citizenship. A was not present in the United States for more than 30 days during each year of the 10-year period ending on the date of his expatriation.
- (6) PLR 200012077 (3/24/2000) - A and his parents were born in Country C. A's wife was born in the United States. A became a U.S. citizen. After residing in the United States for a period of time, A and his wife moved back to Country C. A intends to renounce his U.S. citizenship, but A's wife does not intend to renounce her U.S. citizenship. A intends to live permanently in Country C. A is domiciled in Country C and is subject to Country C income tax on his worldwide income at a rate comparable to that of the United States. A is also subject to Country C estate tax.
- (7) PLR 200011042 (3/17/2000) - A was born in and is a citizen of Country B. A became a naturalized U.S. citizen. A later renounced his U.S. citizenship. A was

not present in the United States for more than 30 days a year during each year of the 10-year period ending on the date of his expatriation.

- (8) PLR 199948033 (9/2/99) - A is a citizen and resident of Country C. A became a U.S. citizen. A later renounced her U.S. citizenship. A was not present in the United States for more than 30 days a year during each year of the 10-year period ending on the date of her expatriation.
- (9) PLR 199933026 (8/20/99) - A was born in the United States. A's mother was born in Country C and his father was born in the United States to parents who were citizens of Country C. A applied for and obtained citizenship in Country C. A later renounced his U.S. citizenship. A's wife is a U.S. citizen who does not intend to expatriate. A has a vacation residence in Country D where he keeps the majority of his personal belongings. A also has a vacation home in the United States. A's family ties are primarily in the United States. A conducts investment activities and administers property from Country B, Country D, and the United States and conducts routine personal banking activities from Country B, Country E, and the United States. It is possible that A may, in the future, become a resident of another country, possibly Country D, Country E, or the United States.
- (10) PLR 199930019 (7/30/99) - A was born in Country C and became a dual resident of the United States and Country C at birth. A lived in the United States (12 years), Country C (17 years) and Country D (2 years). A later relinquished his U.S. citizenship when he was 31 years old and a resident of Country D. A is currently a resident of Country C and is subject to tax in Country C on his worldwide income. If A had remained a U.S. citizen, his residual U.S. tax liability with respect to income received in the first taxable year after his expatriation would have been approximately 10.5 percent of his total taxable income.
- (11) PLR 199925022 (6/25/99) - A was born in the United States and became a dual resident of the United States and Country C at birth. A later relinquished her citizenship when she was 37 years old and a resident of Country D. A has been a resident of Country D for 10 years but eventually plans to return to Country C. A represented that most of her family, political, and social ties are in Country C and that she relinquished citizenship because she wanted to be an exclusive national of Country C. Because A is a resident not domiciled in Country D, she is not taxed in Country D on non-Country D source income unless she remits such income to Country D.

Summaries of IRS Private Letter Rulings Issued to Former Citizens and Former Long-Term Residents during the Period from January 1, 1997 through July 1, 2002

Determinations of a lack of a principal purpose of tax avoidance (132 rulings)

For each of the rulings in this category, the holding is the same --A (or the taxpayer) has made a complete and good faith submission and, therefore, will not be treated as having a principal purpose of tax avoidance. Furthermore, the information submitted clearly establishes a lack of principal purpose to avoid taxes and, thus, A (or the taxpayer) is not subject to the alternative tax regime.

- (1) PLR 200224024 (3/15/2002) - A was born in and is a citizen of Country D. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status by returning his green card to the Immigration and Naturalization Service.
- (2) PLR 200225011 (3/11/2002) - A was born in Country C. A came to the United States for employment reasons and obtained a green card. A is also a citizen of Country C where he now lives. A relinquished his lawful permanent U.S. resident status. A is subject to Country C tax on his worldwide income.
- (3) PLR 200221037 (2/22/2002) - A was born in and is a citizen of the United States. A later became a resident of Country E. A intends to renounce her U.S. citizenship.
- (4) PLR 200218028 (2/1/2002) - A became a lawful permanent resident of the United States and obtained her green card. A later moved to Country C, where A has been a citizen her whole life. A relinquished her lawful permanent U.S. resident status.
- (5) PLR 200218024 (1/31/2002) - A was born in Country B. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A has been residing in Country B and is subject to Country B tax on his worldwide income.
- (6) PLR 200216021 (1/18/2002) - A and A's parents were born in and are citizens of Country B. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status.
- (7) PLR 200216020 (1/18/2002) - A was born in and is a citizen of Country B. A's spouse was born in and is a citizen of Country C. A became a lawful permanent resident of the United States and obtained her green card. A later relinquished her lawful permanent U.S. resident status.
- (8) PLR 200216019 (1/18/2002) - A was born in and is a citizen of Country D. A relinquished his long-term U.S. resident status.

- (9) PLR 200214022 (1/3/2002) - A was born in Country B. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A now resides in Country D and is subject to Country D tax on his worldwide income. A narrowly failed to meet the standard that he was not present in the United States for more than 30 days a year during each year of the 10-year period ending on the date of his expatriation.
- (10) PLR 200214013 (1/2/2002) - A was born in Country B. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A now resides in Country B and is subject to Country B tax on his worldwide income.
- (11) PLR 200212019 (12/20/2001) - A and A's parents were born in Country D. A has been a citizen of Country D his entire life by reason of his birth in Country D. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status.
- (12) PLR 200108037 (11/29/2001) - A was born in Country C. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status.
- (13) PLR 200109009 (11/24/2001) - A, A's spouse, and A's parents were born in Country D. A has been a citizen of Country D his entire life by reason of his birth in Country D. A became a lawful permanent resident of the United States and obtained his green card. A intends to relinquish his lawful permanent U.S. resident status by returning his green card to the U.S. Embassy in Country D.
- (14) PLR 200109008 (11/24/2001) - A, A's spouse, and A's parents were born in Country D. A has been a citizen of Country D her entire life by reason of her birth in Country D. A became a permanent resident of the United States and obtained her green card. A intends to relinquish her lawful permanent U.S. resident status by returning her green card to the U.S. Embassy in Country D.
- (15) PLR 200050031 (9/15/2001) - A and A's parents were born in and are citizens of Country D. A relinquished his lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country D.
- (16) PLR 200145021 (8/8/2001) - A has been a citizen of Country C his entire life. A became a permanent resident of the United States and obtained his green card. A later returned to Country C.
- (17) PLR 200133024 (8/2/2001) - A was born in and is a citizen of country D. A relinquished his lawful permanent U.S. resident status.
- (18) PLR 200133023 (8/2/2001) - A was born in and is a citizen of country D. A relinquished his lawful permanent U.S. resident status.

- (19) PLR 200139021 (7/29/2001) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A has now retired and returned to Country B. A will elect to be treated as a resident of Country B under the provisions of the tax treaty between the United States and Country B. A will not waive the benefits of the treaty applicable to residents of Country B. A is subject to Country B tax on his worldwide income.
- (20) PLR 2001141042 (7/16/2001) - A was born in and is a citizen of the United States. A is also a citizen of Country D by virtue of his father's Country D citizenship. A later renounced his U.S. citizenship. A is a citizen and resident of Country D for income tax purposes.
- (21) PLR 200134011 (5/23/2001) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A is now retired and has returned to Country B. A is subject to Country B tax on his worldwide income.
- (22) PLR 200133026 (5/18/2001) - A and A's parents were born in and are citizens of Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to tax in Country B.
- (23) PLR 200133021 (5/16/2001) - A was born in Country C. A then became a citizen of Country D. A became a lawful permanent resident of the United States and later relinquished his lawful permanent U.S. resident status.
- (24) PLR 200133022 (5/16/2001) - A was born in Country C. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status.
- (25) PLR 200137030 (5/15/2001) - A was born in and is a citizen of Country C. A applied for and received a United States citizenship by virtue of her mother's U.S. citizenship. A later relinquished her U.S. citizenship.
- (26) PLR 200131025 (5/10/2001) - A and A's parents were born in and are citizens of Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to tax in Country B.
- (27) PLR 200130023 (4/30/2001) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A is now retired and has returned to Country B. A is subject to Country B tax on his worldwide income.
- (28) PLR 200130024 (4/27/2001) - A was born in Country B. A became a lawful permanent resident of the United States and obtained her green card. A's husband has now retired and the couple have returned to Country B. A relinquished her

lawful permanent U.S. resident status. A is subject to Country B tax on her worldwide income.

- (29) PLR 200128041 (4/16/2001) - A was born in Country C. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status.
- (30) PLR 200125059 (3/23/2001) - A was born in Country C. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status.
- (31) PLR 200125015 (3/16/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country C.
- (32) PLR 200125016 (3/16/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country C.
- (33) PLR 200123037 (3/9/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country C.
- (34) PLR 200123038 (3/9/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country C.
- (35) PLR 200119050 (2/13/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country C.
- (36) PLR 200119044 (2/9/2001) - A was born in Country B. A became a lawful permanent resident of the United States and obtained his green card. A has now retired and returned to Country B. A will surrender his green card upon receipt of a favorable ruling. A is subject to Country B tax on his worldwide income.
- (37) PLR 200119043 (2/9/2001) - A was born in Country B. A accompanied her husband to the United States for his employment and obtained a green card. A's husband is now retired and the couple have returned to Country B. A will surrender her green card upon the receipt of a favorable ruling. A is subject to Country B tax on her worldwide income.

- (38) PLR 200118042 (2/5/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States and obtained her green card. A relinquished her lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country C.
- (39) PLR 200116034 (1/22/2001) - A and A's father were born in and are citizens of Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country B.
- (40) PLR 200116035 (1/22/2001) - A and A's parents were born in and are citizens of Country B. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country B.
- (41) PLR 200116029 (1/18/2001) - A was born in Country C. A became a dual citizen of the United States and Country C at birth. A intends to relinquish her U.S. citizenship.
- (42) PLR 200116030 (1/18/2001) - A was born in Country C. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status.
- (43) PLR 200109044 (12/4/2000) - A is a citizen of Country D. A became a lawful permanent resident of the United States and obtained her green card. A intends to expatriate to Country D, relinquish her lawful permanent U.S. resident status and become a resident fully liable to income tax in Country D.
- (44) PLR 200111005 (12/1/2000) - A was born in Country B. A became a lawful permanent resident of the United States, obtained her green card, and has lived and worked in the United States since that time. A returned to Country B and commenced to be treated as a nonresident of the United States. A is subject to Country B tax on her worldwide income.
- (45) PLR 200105054 (11/3/2000) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A is subject to Country B tax on his worldwide income.
- (46) PLR 200105051 (11/3/2000) - A was born in Country B. A's spouse was transferred to the United States for employment reasons and A obtained a green card. A returned to Country B and relinquished her lawful permanent U.S. resident status. A is subject to Country B tax on her worldwide income.
- (47) PLR 200111002 (10/31/2000) - A was born in the United States. A became a dual citizen of the United States and Country C at birth. A continues to be a citizen of C and is a resident of D. A has not resided in the United States since infancy. A intends to renounce her U.S. citizenship.

- (48) PLR 200114003 (10/31/2000) - A and A's parents were born in and are citizens of Country D. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status.
- (49) PLR 200052029 (9/29/2000) - A was born in the United States and became a dual citizen of the United States and Country D on the basis of his parents being citizens of Country D. A is a citizen and resident of Country D for income tax purposes. A renounced his U.S. citizenship when he was less than 18-1/2 years of age.
- (50) PLR 200052030 (9/29/2000) - A was born in and is a citizen of Country E. A became a lawful permanent resident of the United States and obtained his green card. A intends to relinquish his lawful permanent U.S. resident status and return to Country E. A is a resident fully liable to income tax in Country E.
- (51) PLR 200052033 (9/29/2000) - A and A's parents were born in and are a citizens of Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to tax in Country B.
- (52) PLR 200052034 (9/29/2000) - A and A's parents were born in and are a citizens of Country B. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is a resident fully liable to tax in Country B.
- (53) PLR 200045018 (8/10/2000) - A was born in and is a citizen of Country E. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status and moved to Country E. A is a resident fully liable to income tax in Country E.
- (54) PLR 200045017 (8/10/2000) - A was born in and is a citizen of Country E. A became a lawful permanent resident of the United States and obtained her green card. A later relinquished her lawful permanent U.S. resident status and moved to Country E. A is a resident fully liable to income tax in Country E.
- (55) PLR 200044037 (8/10/2000) - A was born in and is a citizen of Country D. A became a lawful permanent resident of the United States and obtained his green card. A intends to renounce his U.S. citizenship shortly after issuance of this private letter ruling and move to Country E, the country where he was born. A is a resident fully liable to income tax in Country D.
- (56) PLR 200044036 (8/10/2000) - A was born in and is a citizen of Country D. A became a permanent resident of the United States and obtained her green card. A intends to renounce her U.S. citizenship shortly after issuance of this private letter ruling and move to Country E, the country in which A's husband was born. A will become a resident fully liable to income tax in Country D.

- (57) PLR 200044027 (8/7/2000) - A and A's parents were born in and are citizens of Country C. A became a citizen of Country B and has lived in Country B. A then became a lawful permanent resident of the United States and obtained her green card. A later relinquished her lawful permanent U.S. resident status.
- (58) PLR 200042023 (7/21/2000) - A was born in Country B. A is now a citizen of Country C and subject to Country C tax on her worldwide income. A became a lawful permanent resident of the United States and obtained her green card. A later relinquished her lawful permanent U.S. resident status and returned to Country B.
- (59) PLR 200042022 (7/21/2000) - A was born in Country B. A is now a citizen of Country C and subject to Country C tax on her worldwide income. A became a lawful permanent resident of the United States and obtained her green card. A later relinquished her lawful permanent U.S. resident status and returned to Country B.
- (60) PLR 2000420021 (7/21/2000) - A was born in Country B. A became a lawful permanent resident of the United States and obtained her green card. A later relinquished her lawful permanent U.S. resident status and returned to Country B. A is a resident fully liable to income tax in Country B.
- (61) PLR 200040030 (7/12/2000) - A and A's mother were born in and are citizens of Country E. A became a lawful permanent resident of the United States and obtained her green card. A later relinquished her lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country E.
- (62) PLR 200037038 (6/16/2000) - A, A's husband, and A's parents were born in Country B. A's husband came to the United States for employment reasons. A and her husband obtained a green card. After 1-1/2 years, A's husband was reassigned to work in Country B. A later relinquished her lawful permanent U.S. resident status when her husband retired.
- (63) PLR 200037037 (6/16/2000) - A, A's wife, and A's parents were born in Country B. A came to the United States for employment reasons. A and his wife obtained a green card. After 1-1/2 years, A was reassigned to work in Country B. A later relinquished his lawful permanent U.S. resident status when he retired.
- (64) PLR 200036044 (6/13/2000) - A's father and spouse were born in Country D. Although born in Country E, A is citizen of Country D because of his mother and father's Country D citizenship. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to tax in Country D.
- (65) PLR 200035032 (6/8/2000) - A, A's wife, and A's parents were born in Country E. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country E.

- (66) PLR 200032032 (5/16/2000) - A was born in Country B. A became a naturalized U.S. citizen. A later established residence in Country B and intends to formally renounce his U.S. citizenship.
- (67) PLR 200031036 (5/5/2000) - A was born in the United States. A became a citizen of Country C by reason of her marriage to a citizen of Country C in 1959. A has lived primarily in Country C since 1959. A narrowly failed to meet the standard that she was not present in the United States for more than 30 days during each year of the 10-year period ending on the date of her expatriation. A intends to formally relinquish her U.S. citizenship.
- (68) PLR 200031035 (5/5/2000) - A and A's parents were born in and are citizens of Country F. A's wife was born in Country G. A became a lawful permanent resident of the United States and obtained his green card. A later relinquished his lawful permanent U.S. resident status. A is a resident fully liable to income tax in Country G.
- (69) PLR 200027041 (4/12/2000) - A was born in and has been a citizen of Country B. A came to the United States for employment reasons and obtained a green card. A later relinquished his lawful permanent U.S. resident status. A intends to live permanently in Country C, where he is domiciled and subject to Country C income tax on his worldwide income at a rate comparable to that of the United States. A narrowly failed to meet the standard that he was not present in the United States for more than 30 days during each year of the 10-year period ending on the date of his expatriation.
- (70) PLR 200019030 (2/14/2000) - A and A's parents were born in Country B. A moved to the United States to attend a graduate level degree program and later performed services as an employee in the United States. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a citizen of and intends to live permanently in Country B. A is domiciled in Country B and is subject to Country B income tax on his worldwide income at a rate comparable to that of the United States.
- (71) PLR 200019025 (2/11/2000) - A and A's parents were born in Country E. A became a lawful permanent resident of the United States and obtained her green card. A later relinquished her lawful permanent U.S. resident status. A is a citizen and resident of Country E and is fully liable to Country E income tax.
- (72) PLR 200017036 (2/2/2000) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A later relinquished his lawful permanent U.S. resident status and moved back to Country B. A is a resident fully liable to tax on his worldwide income in Country B.
- (73) PLR 200014006 (1/10/2000) - A was born in and is a citizen of Country B. A came to the United States for employment reasons and obtained a green card. A later relinquished his lawful permanent U.S. resident status when transferred by

his employer to Country B. A is a resident fully liable to tax on his worldwide income in Country B.

- (74) PLR 200011045 (12/22/99) - A was born in and is a citizen of Country B. A's husband was born in and is a citizen of Country C. A moved to the United States with her husband for his employment. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status when her husband retired and moved back to Country B. A intends to live permanently in Country B and is subject to Country B income tax on her worldwide income at a rate comparable to that of the United States.
- (75) PLR 200011043 (12/22/99) - A was born in and is a citizen of Country C. A's wife was born in and is a citizen of Country B. A came to the United States for employment reasons and obtained a green card. A later relinquished his lawful permanent U.S. resident status when he moved with his wife to Country B. A intends to live permanently in Country B and is subject to Country B income tax on his worldwide income at a rate comparable to that of the United States.
- (76) PLR 200011039 (12/21/99) - A and his wife were born in Country B and they have been citizens of Country B since birth. A's parents were also born in Country B. A moved with his wife to the United States for employment reasons. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status when he moved with his wife to back to Country B. A intends to live permanently in Country B and is subject to Country B income tax on his worldwide income at a rate comparable to that of the United States.
- (77) PLR 200011038 (12/21/99) - A and her husband were born in Country B and they have been citizens of Country B since birth. A's parents were also born in Country B. A moved with her husband to the United States for employment reasons. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status when her husband was transferred back to Country B. A intends to live permanently in Country B and is subject to Country B income tax on her worldwide income at a rate comparable to that of the United States.
- (78) PLR 200008041 (11/30/99) - A and his wife were born in Country B and they have been citizens of Country B since birth. A moved with his wife to the United States for employment reasons. A became a lawful permanent resident of the United States. A retired from his employer and moved back to Country B. A intends to relinquish his lawful permanent U.S. resident status. A intends to live permanently in Country B and is subject to Country B income tax on his worldwide income at a rate comparable to that of the United States.
- (79) PLR 200008035 (11/30/99) - A and her husband were born in Country B and they have been citizens of Country B since birth. A's parents were also born in Country B. A moved with her husband to the United States for employment

reasons. A became a lawful permanent resident of the United States. A relinquished her lawful permanent U.S. resident status when her husband was later transferred back to Country B. A intends to live permanently in Country B and is subject to Country B income tax on her worldwide income at a rate comparable that of the United States.

- (80) PLR 200003020 (11/27/99) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A later relinquished her lawful permanent U.S. resident status. A is a resident subject to Country B tax on her worldwide income.
- (81) PLR 200005032 (11/5/99) - A was born in and is a citizen of Country B. A moved to the United States with her husband for employment reasons and obtained a green card. A later relinquished her lawful permanent U.S. resident status when her husband was transferred back to Country B. A intends to live permanently in Country B and is subject to Country B income tax on her worldwide income at a rate comparable to that of the United States.
- (82) PLR 200003035 (10/26/99) - A was born in Country B. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is subject to Country B tax on her worldwide income.
- (83) PLR 200001034 (10/14/99) - A was born in the United States. A became a dual citizen of the United States and Country B at birth. A intends to renounce his U.S. citizenship. A continues to be a citizen of Country B.
- (84) PLR 200001023 (10/7/99) - A was born in and is a citizen of Country B. A became a lawful permanent resident of the United States. A also became a citizen of Country C, which is his wife's country of birth and citizenship. A later relinquished his lawful permanent U.S. resident status. A is subject to Country C tax on his worldwide income.
- (85) PLR 199951030 (9/28/99) - A was born in the United States. A relinquished her U.S. citizenship. A became a citizen of the country in which her parents were born.
- (86) PLR 199951019 (9/23/99) - A and her husband were born in and are citizens of Country B. A's parents were also born in Country B. A moved with her husband to the United States for employment reasons and obtained a green card. A relinquished her lawful permanent U.S. resident status when her husband was later transferred back to Country B. A intends to live permanently in Country B and is subject to Country B income tax on her worldwide income at a rate comparable to that of the United States.
- (87) PLR 199951016 (9/23/99) - A and his wife were born in and are citizens of Country B. A's parents were also born in Country B. A moved with her husband to the United States for employment reasons and obtained a green card. A

relinquished her lawful permanent U.S. resident status when her husband was later transferred back to Country B. A intends to live permanently in Country B and is subject to Country B income tax on her worldwide income at a rate comparable to that of the United States.

- (88) PLR 199946019 (8/20/99) - A was born in the United States. A became a dual citizen of the United States and Country D at birth. A has been a resident of Country D since she was born. A later renounced her U.S. citizenship.
- (89) PLR 199945044 (8/10/99) - A and A's parents were born in Country B. A married a U.S. citizen and obtained a green card. A returned to Country B to care for her elderly, ailing parents. A later relinquished her lawful permanent U.S. resident status. A is a resident of Country B and is subject to Country B income tax at rates that are comparable to the United States.
- (90) PLR 199942014 (7/22/99) - A, A's spouse, and A's parents were all born in Country E. A has been a citizen of Country E since birth. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident fully subject to income tax in Country E.
- (91) PLR 199937029 (6/21/99) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A later relinquished his lawful permanent resident status when he retired and returned to Country B to care for his parents. A is a resident subject to Country B tax on his worldwide income. A's estate will be subject to Country B estate tax.
- (92) PLR 199936049 (6/10/99) - A was born in and is a citizen of Country B. A's wife was born in and is a resident of Country D. A came to the United States for employment reasons. A and his wife obtained lawful permanent resident status in the United States. A was later transferred to Country D by his employer. A and his wife decided to reside permanently in Country D. A later relinquished his lawful permanent U.S. resident status. A is subject to Country D tax on worldwide income.
- (93) PLR 199935074 (6/9/99) - A was born in the United States. A was stationed by the U.S. Army in Country C. A married a Country C citizen and returned to the United States. After his discharge from the Army, A received a college degree and returned with his wife to Country C. A's wife opened a restaurant in Country C. A owns a home in Country C and both of his daughters are Country C citizens. A and his wife intend to live permanently in Country C. A was not present in the United States for more than 30 days during each year of the 10-year period which will end on the date of his expatriation. Under Country C law, it is not possible for A to possess dual citizenship. Accordingly, A intends to renounce his U.S. citizenship. A will be subject to Country C tax on his worldwide income. A's estate will be subject to Country C inheritance tax.

- (94) PLR 199935036 (6/4/99) - A, A's wife, and A's parents were born in Country B. A became a professor at a U.S. institution and obtained his green card. After retiring from the university, A relinquished his lawful permanent U.S. resident status and returned to Country B, a jurisdiction with tax rates comparable to the United States. A is subject to Country B tax on his worldwide income. A has a burial plot in Country B, where his wife is buried. A has four brothers, three sisters, and numerous nieces and nephews, all of whom live in Country B.
- (95) PLR 199935072 (6/1/99) - A was born in Country B. A's parents were citizens of Country B. A became a lawful permanent resident of the United States. All of A's family lives in Country B. A always planned to retire to Country B to be with his family. A and his sister purchased a home in Country B. A sold his U.S. home and immediately moved to Country B. A later relinquished his lawful U.S. permanent resident status. A became ill shortly after residency termination and died. The executor of A's estate submitted the ruling request on A's behalf.
- (96) PLR 199931027 (5/10/99) - A and A's parents were born in Country B. A became a lawful permanent resident of the United States. A later moved to Country B where he is subject to Country B income tax, and has lived there ever since. A relinquished his lawful permanent U.S. resident status.
- (97) PLR 199928028 (4/20/99) - A and A's parents were born in and are citizens of Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident subject to Country B income tax.
- (98) PLR 199927032 (4/13/99) - A was born in Country B. A left Country B as a refugee and moved to the United States to attend school and work. A became a naturalized U.S. citizen. A was transferred to Country C by his employer and has lived in Country C with his wife and children ever since. A relinquished his U.S. citizenship. A is now a citizen of both Country B and Country C and has paid taxes in Country C, a high tax jurisdiction. A has not spent more than 30 days in the United States in the past ten years. A has no further ties to the United States. A's business and social activities are all based in Country C, where he owns his own home.
- (99) PLR 199926052 (4/13/99) - A was born in the United States. A became dual citizen of the United States and Country C at birth by virtue of his father's Country C citizenship. A resided in the United States from birth until the age of 6 months. A returned to the United States for 3 years of college, but spent his summers outside the United States. A has not resided in the United States since graduating from college and has been residing in Country C. A formally renounced his U.S. citizenship. At the time of his expatriation, A was engaged to a citizen of Country C. A was present in the United States for 15 days in the year of expatriation. In the two years prior to expatriation, A was physically present in the United States for 30 days and 29 days, respectively. A has no relationships, affiliations, or ties to the United States.

- (100) PLR 199927013 (4/7/99) - A obtained her U.S. citizenship by virtue of her mother's U.S. citizenship. A was born in and is a resident of Country C. A has resided in Country C all her life and has never resided in the United States. A formally renounced her U.S. citizenship. A was present in the United States for 12 days in the year of expatriation. In the two years prior to expatriation, A was physically present in the United States for 18 days and 17 days, respectively. A has no relationships, affiliations, or ties to the United States.
- (101) PLR 199926031 (4/5/99) - A became a U.S. citizen at birth by virtue of a parent's U.S. citizenship. A was born in and is a citizen of Country C. A has resided in Country C all her life and has never resided in the United States. A formally renounced her U.S. citizenship. A was present in the United States for 10 days in the year of expatriation. In the two years prior to expatriation, A was physically present in the United States for 12 days and 10 days, respectively. A has no relationships, affiliations, or ties to the United States. A is married to a Country C citizen and intends to live, work, complete her education, and raise her family in Country C.
- (102) PLR 199924035 (3/19/99) - A has been a citizen of Country B since birth by virtue of her parent's citizenship. A's husband has been a Country B citizen since birth. A moved to the United States with her husband for employment reasons. A became a lawful permanent resident of the United States. A's husband was transferred to a European post and then a Country B post by his employer. A later relinquished her lawful permanent U.S. resident status. A intends to live permanently in Country B and is subject to Country B income tax on her worldwide income at a rate comparable to the United States.
- (103) PLR 199924034 (3/19/99) - A and A's parents were born in Country B. A has been a Country B citizen since birth. A came to the United States for employment reasons. A became a lawful permanent resident of the United States. A was transferred to a European post and then a Country B post by his employer. A later relinquished his lawful permanent U.S. residency. At the time of residency termination, A had lived and worked outside of the United States for nine years. A intends to live permanently in Country B and is subject to Country B tax on his worldwide income at a rate comparable to the United States.
- (104) PLR 199924025 (3/19/99) - A was born in Country E. A moved to Country C when he was one year old and subsequently became a naturalized citizen of Country C. Country C taxes its citizens on a worldwide basis. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status.
- (105) PLR 199922021 (2/25/99) - A was born in Country B. A's wife was born in the United States and is a U.S. citizen. A received a green card and later became a naturalized U.S. citizen. A moved from the United States to Country B on a foreign assignment and has been a tax resident of Country B ever since. A later formally renounced his U.S. citizenship. A's permanent home, personal

belongings, family and social relations, cultural and business activities, personal banking activities, and property interests are in Country B. A spent less than 20 days per year in the United States during his Country B assignment.

- (106) PLR 199921030 (2/25/99) - A was born in and is a citizen of Country B. A moved to the United States to live and work. A became a lawful permanent resident of the United States. After A's employment in the United States terminated, A returned to Country B and relinquished his status as a lawful permanent U.S. resident. A is a Country B resident and is subject to Country B income tax on his worldwide income at a rate that is higher than the applicable U.S. income tax rates.
- (107) PLR 199921029 (2/25/99) - A and his wife were born in and are citizens of Country B. A's parents were also born in Country B. A moved to the United States to work for employment reasons and obtained a green card. A later returned to Country B and relinquished his lawful permanent U.S. resident status. A intends to live permanently in Country B and is subject to Country B income tax on his worldwide income at a rate comparable to the United States.
- (108) PLR 199918038 (2/5/99) - A and his parents were born in Country B, where A has been a Country B citizen since birth. A became a lawful permanent resident of the United States. A later relocated to Country B with his wife and children. A relinquished his lawful permanent U.S. resident status. A is a resident subject to Country B income tax.
- (109) PLR 199917042 (1/29/99) - A and her parents were born in Country I. A married a citizen of Country I and they had two children while living in Country I. A's husband was moved to the United States for employment reasons and A obtained a green card. A later relinquished her lawful permanent U.S. resident status and moved back to Country I. A and her husband intend to dispose of their U.S. home, but are currently maintaining it as a vacation home. A is subject to Country I tax on income and gains. The inheritance tax on A's estate may be slightly less than that of the United States.
- (110) PLR 199917041 (1/29/99) - A and his parents were born in Country I. A married a citizen of Country I. A moved to the United States for employment reasons and obtained a green card. A later retired, moved to Country I, and relinquished his lawful permanent U.S. resident status. A and his wife intend to dispose of their U.S. home, but are currently maintaining it as a vacation home. A is subject to Country I tax on income and gains. The inheritance tax on A's estate may be slightly less than that of the United States.
- (111) PLR 199917037 (1/28/99) - A was born in and is a citizen of Country B. A became a lawful permanent resident of the United States to spend more time with her three daughters who were attending college in the United States. However, because of her other family, social, and business connections in Country B, she was unable to spend as much time as she had expected in the United States. On

one or more occasions, A was detained for questioning by the U.S. Immigration and Naturalization Service because she was spending too much time in Country B. A was informed that she did not need a green card if she was not going to reside in the United States. A determined she would not be able to reside in the United States and relinquished her lawful permanent U.S. resident status. A is a resident subject to Country B on income and gains in accordance with Country B sourcing rules.

- (112) PLR 199917035 (1/28/99) - A, A's husband, and A's parents were born in Country B. A resided in the United States from 1975 to 1977 while her husband was employed by a U.S. company. The company transferred A's husband to Country C where she and her husband resided for four years. In 1981, A and her husband returned to the United States, again in connection with her husband's employment. At that time, A became a lawful permanent resident of the United States. In 1986, A and her husband relocated to Country B, where they remained until 1990, when the company again asked A's husband to return to the United States. A's husband retired from the company in 1994. A relinquished her lawful permanent U.S. resident status when she returned to Country B. A is a resident subject to Country B income tax at rates that are comparable to the United States. A's estate will also be taxed as rates that are comparable to the United States.
- (113) PLR 199916038 (1/26/99) - A, A's wife, and A's parents were born in Country B. A resided in the United States from 1975 to 1977 while employed by a U.S. company and obtained his green card in 1975. The company transferred A to Country C where he and his family resided for four years. In 1981, A and his family returned to the United States, again in connection with his employment. In 1986, A and his wife relocated to Country B, where they remained until 1990, when the company again asked them to return to the United States. A retired from the company in 1994. A relinquished his lawful permanent U.S. resident status when he returned to Country B. A died after returning to Country B. A was subject to Country B tax at rates comparable to the United States. A's three children are all Country B citizens.
- (114) PLR 199915048 (1/21/99) - A and A's parents were born in Country C. A is a citizen and resident of Country C and is subject to Country C tax. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status.
- (115) PLR 199914029 (1/11/99) - A, A's wife, and A's parents were born in Country B. A's wife, children, and parents are Country B citizens. A moved to the United States in order to continue working for his employer, who was beginning a business in the United States. A obtained a green card. Due to ill health, A's employer chose to retire from the business and return to Country B. A plans to return to Country B and relinquish his lawful permanent U.S. resident status. A is a resident fully subject to income tax in Country B.

- (116) PLR 199912015 (12/21/98) - A was born in and is a citizen of Country C. A came to the United States with her husband, who relocated to manage the U.S. operations of a family-owned business. A obtained a green card. The day-to-day operations of the family-owned business in Country C were managed by older generation family members of A and her husband. Later, in view of the age and health of the older generation family members, it was decided that A's husband should return to Country C to assume management responsibilities with respect to the Country C business operations. Accordingly, A relinquished her lawful permanent U.S. resident status in 1995 and moved with her husband to Country C. A was 31 years old at the time of residency termination. A is subject to Country C tax on her worldwide income. Country C's income tax rates are higher than those of the United States and A's total worldwide income tax liabilities for her 1995, 1996, and 1997 taxable years were higher than what her total worldwide income tax liabilities for each of those years would have been had A remained a lawful permanent U.S. resident.
- (117) PLR 199912014 (12/21/98) - A was born in and is a citizen of Country C. A obtained his green card and came to the United States to manage the U.S. operations of a family-owned business. The day-to-day operations of the family-owned business in Country C were managed by older generation family members of A. Later, in view of the age and health of the older generation family members, it was decided that A should return to Country C to assume management responsibilities with respect to the Country C business operations. Accordingly, A relinquished his lawful permanent U.S. resident status in 1995 and moved to Country C. A was 36 years old at the time of residency termination. A is subject to Country C tax on his worldwide income. Country C's income tax rates are higher than those of the United States and A's total worldwide income tax liabilities for his 1995, 1996, and 1997 taxable years were higher than what his total worldwide income tax liabilities for each of those years would have been had A remained a lawful permanent U.S. resident.
- (118) PLR 9808016 (11/18/97) - A, A's spouse, and A's parents were born in Country B. A is a citizen of Country B. A became a naturalized citizen of the United States. A later renounced his U.S. citizenship. A lives in and all of his personal belongings are located in Country C. A's social relations, cultural activities, and political interests are located in Country B and Country C. During each of the past five years, A has spent less than 19 days in the United States. A has no substantial social or cultural connections with the United States. A is a resident subject to Country C income tax. A is also subject to estate taxes in Country B or Country C depending on the relevant facts and circumstances at the time of his death.
- (119) PLR 9807025 (11/17/97) - A was born in the United States while A's parents, who were both born and living in Country B, were visiting another child (a U.S. resident and citizen by birth) from the mother's prior marriage. A acquired citizenship in Country B by virtue of A's parents' citizenship and registry at a Country B embassy in the United States. A spent the first few months of life in

the United States and then left for Country B, where A has resided and worked ever since. A married a Country C citizen, who was born of Country B parents and educated in Country B. A's children were born in Country B and are engaged in full-time study in Country B. A's parents are now deceased. A relinquished his U.S. citizenship and maintains minimal connections to the United States. A was not present in the United States for more than eight days a year each year prior to the 10-year period ending with his expatriation.

- (120) PLR 9807021 (11/4/97) - A was born in Country B and obtained U.S. citizenship by virtue of his father's U.S. citizenship. A was raised entirely outside of the United States, spending only occasional family vacations in the United States totaling approximately 10 weeks throughout the first 24 years of his life. At age 24 he spent approximately four months in a study program in the United States in furtherance of his European university requirements. He has had no other contact with the United States since that time. A intends to relinquish his U.S. citizenship. A has never had any employment in the United States or any other economic or investment activity in the United States. A is subject to Country B tax rates which are higher than the rate applicable in the United States. A is also be subject to Country B wealth tax.
- (121) PLR 9807020 (11/4/1997)- A and his parents were born in Country B. A moved to the United States for employment reasons and became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status U.S. lawful permanent resident when he retired and returned to Country B so that he could spend his retirement with his family (which includes his children, grandchildren, and siblings.) A and his wife have committed themselves to living in Country B for the rest of their life. Although A's wife has a cemetery plot in the United States, both A and his wife also have a cemetery plot in Country B. A's wife's assets are in the United States in the event A predeceases her and she desires to return to the United States. A and his wife are trying to sell A's wife's home in the United States. A's wife has no intention of relinquishing her U.S. citizenship.
- (122) PLR 9807019 (11/14/97) - A was born in and is a citizen of Country C. In 1981, A came to the United States for employ employment reasons and obtained a green card. In 1987, his employer sent him back to Country C on a temporary assignment through 1991. From 1991 through 1995, A again worked for his employer in the United States. In December 1995, A's employer moved its headquarters from the United States to Country C, and A was transferred back to Country C permanently. A relinquished his lawful permanent U.S. resident status. A is subject to Country C tax on his income. A's wife, a U.S. citizen, moved with A to Country C.
- (123) PLR 9807018 (11/14/97) - A was born in and is a citizen of Country C. A had been a green card holder for more than 8 of the 15 years prior to his residency termination. A later relinquished his U.S. lawful permanent resident status. A

became a resident of Country C and is subject to Country C tax on his income. The majority of A's business clients are located outside of the United States.

- (124) PLR 9802026 (10/10/97) - Territory C is a dependent territory of Country D. A became of citizen of Country D when she was born in territory C. A also obtained U.S. citizenship by virtue of A's parent's U.S. citizenship. A resided in the United States only for boarding school (three years) and junior college (two years). A has resided in Territory C for over 50 years and has lived in her present home for the past 39 years. A formally renounced her U.S. citizenship.
- (125) PLR 9802021 (10/9/97) - A was born in the United States. A's spouse was born in Country E. A and her husband have three children, all of whom were born in, and are residents of Country E. Over the past ten years, A's visits to the United States have been for periods of less than 30 days, except for a year in which she was present in the United States due to the illness and death of her father. A renounced her U.S. citizenship. A is a resident subject to Country E tax.
- (126) PLR 9802013 (10/7/97) - A and his parents were born in Country C. A came to the United States for employment reasons and became a lawful permanent resident of the United States in 1982. For approximately nine years prior to 1982, A was employed in the United States and held an employment visa. In 1990, A returned to Country C to work for a company based in the geographic region where Country C is located. A relinquished his lawful permanent U.S. resident status by returning his green card to the U.S. consulate in 1996. A is a resident subject to Country C tax.
- (127) PLR 9801049 (10/6/97) - A was born in and is a citizen of Country S. A obtained U.S. citizenship by virtue of his mother's U.S. citizenship. A's father was a citizen of Country S and A's mother subsequently became a citizen of Country S. A resided in Country S from birth until he came to the United States to pursue business studies. After completion of his studies, A resided in Country S and the United States at different times based on employment and business activities. A was transferred by his foreign employer to Country C and has since remained there. A intends to renounce his U.S. citizenship as soon as the ruling is granted. A has no family in the United States. A is subject to Country C tax on his worldwide income.
- (128) PLR 9752007 (9/19/97) - A was born in Country B and obtained U.S. citizenship by virtue of a parent's U.S. citizenship. A attended college in the United States and after college A worked in the United States for a subsidiary of a Country B company that is controlled by A's parent. A married a U.S. citizen. A and A's spouse moved to Country B where A obtained an executive position with his parent's company. A formally renounced his U.S. citizenship. A's mother and A's spouse's parents reside in the United States. A's bother is also residing in the United States, but intends to return to work in Country B. A is renting out his former U.S. home.

- (129) PLR 9739025 (6/27/97) - A was born in the United States. A's spouse was born in Country B. A has resided in Country B for over 25 years. In 1995, A became a citizen of Country B. In 1996, A relinquished her U.S. citizenship.
- (130) PLR 9735014 (5/29/97) - A was born in and is a citizen of Country B. A became a dual citizen of Country B and the United States at birth by virtue of her parents' U.S. citizenship. A has been a resident of Country B since birth and has never resided in the United States. A maintains minimal connections to the United States and has never been physically present in the United States for more than 30 days during any calendar year. In 1994, shortly after her 21st birthday, A swore an oath of allegiance to Country B with the intention of relinquishing her U.S. citizenship.
- (131) PLR 9732025 (5/12/97) - A was born in Country B. A became a naturalized U.S. citizen in 1971. A later departed the United States to reside in Country B. In 1973, A left Country B in order to reside and work in Country C. A has resided and worked in Country C continuously since 1973. After completing his employment in Country C, A plans to retire in Country B. A's spouse is a citizen of Country B. A maintains minimal connections to the United States and has no assets or family members in the United States. A is 57 years old. A has not visited the United States since 1982. A formally relinquished his U.S. citizenship.
- (132) PLR 9724021 (3/18/97) - A was born in the United States. A became a dual citizen of the United States and Country B at birth by virtue of her parents' Country B citizenship. A resided in the United States for a time after her birth and returned to the United States for four years to attend college. A has not resided in the United States since graduating from college. A's husband was born in Country C. A has three minor children, each of whom was born in Country C. A was not present in the United States for more than 30 days during any year of the 10-year period prior to her expatriation. A formally renounced her U.S. citizenship.

Summaries of IRS Private Letter Rulings Issued to Former Citizens and Former Long-Term Residents during the Period from January 1, 1997 through July 1, 2002

Complete and good faith submissions:

No opinion as to principal purpose of tax avoidance (127 rulings)

For each of the rulings in this category, the holding is the same -- A (or the taxpayer) has made a complete and good faith submission and, therefore, will not be treated as having a principal purpose of tax avoidance. Because the information submitted does not clearly establish the existence or lack of a principal purpose to avoid taxes, no opinion is expressed as to whether A's (or the taxpayer's) expatriation (or residency termination) had a principal purpose of tax avoidance.

- (1) PLR 200225035 (3/22/2002) - A was born in Country C. A became a naturalized U.S. citizen. A renounced his U.S. citizenship and obtained citizenship in Country C. A is subject to Country C tax on his worldwide income.
- (2) PLR 200224015 (3/8/2002) - A was born in Country C. A came to the United States for business reasons and obtained a green card. A is also a citizen of Country C where he now lives. A later relinquished lawful permanent U.S. resident status. A is subject to Country C tax on his worldwide income.
- (3) PLR 200222027 (3/4/2002) - A was born in Country C. A became a naturalized U.S. citizen. A intends to renounce his U.S. citizenship. A is subject to Country C tax on his worldwide income.
- (4) PLR 200221039 (2/25/2002) - A and A's parents were born in and are citizens of Country C. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A's spouse is a citizen of Country F and A intends to become a citizen of Country F within a reasonable period after his loss of long-term resident status. A is a resident subject to Country F income tax.
- (5) PLR 200220017 (2/14/2002) - A was born in and is currently a resident and citizen of Country C. A relinquished his lawful permanent U.S. resident status.
- (6) PLR 200219033 (2/12/2002) - A and A's parents were born in Country D. A has been a citizen of Country D by reason of his birth in Country D. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status.
- (7) PLR 200219031 (2/12/2002) - A and A's parents were born in Country D. A has been a citizen of Country D by reason of his birth in Country D. A became a lawful permanent resident of the United States. A later relinquished his permanent U.S. resident status.

- (8) PLR 200218032 (2/6/2002) - A is a dual citizen of the United States by reason of his birth in Country B. A is subject to Country B tax on his worldwide income. A intends to renounce his U.S. citizenship.
- (9) PLR 200217043 (1/24/2002) - A became a permanent resident of the United States. A later moved to Country C, where A has been a citizen her whole life. A relinquished her lawful permanent U.S. resident status.
- (10) PLR 200214024 (1/3/2002) - A was born in and is a citizen of Country D. A obtained U.S. citizenship by virtue of his father's U.S. citizenship. A has been a citizen of Country D during her entire life by reason of her birth in Country D. A intends to relinquish her U.S. citizenship.
- (11) PLR 200212018 (12/20/2001) - A and A's parents were born in Country D. A has been a citizen of Country D during her entire life by reason of her birth in Country D. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is subject to Country D income tax.
- (12) PLR 200211033 (12/17/2001) - A was born in and is a citizen of Country D. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status.
- (13) PLR 200211015 (12/7/2001) - A was born in the United States and became a dual citizen of the United States and Country C at birth. A's father was born in Country C and A's mother was born in Country D. A and his family moved back to Europe when A was a child, and A has not lived or attended school in the United States since that time. Since graduation from college, A has been living and working in Country F. A has no direct family or personal ties in the United States apart from business related interactions with contacts. A has never been employed in the United States, voted in an election, registered to vote, or held a driver's license. All of A's family and social ties are located in Countries C, E, and F. A's personal possessions, real estate, bank accounts, and driver's license are in Country F. A is a resident subject to Country F tax. Although A is liable to tax in Country C on income from sources within Country C, the tax is eliminated by a foreign tax credit under a treaty between Country C and F. A has represented that A will not relinquish his Country C citizenship for a period of at least 5 years following A's expatriation from the United States.
- (14) PLR 200210050 (12/7/2001) - A and A's parents were born in Country B. A is a citizen of Country B by reason of her birth in Country B. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A was not present in the United States for more than 30 days a year during each year of the 10-year period ending on the date of her expatriation.

- (15) PLR 200210049 (12/7/2001) - A and A's parents were born in Country B. A is a citizen of Country B by reason of his birth in Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status.
- (16) PLR 200218002 (12/4/2001) - A was born in Country C. A became a naturalized U.S. citizen. A left the United States and is now a resident of Country F.
- (17) PLR 200209030 (11/30/2001) - A, A's spouse, and A's father were born in Country C. A was born in City B and is a citizen of Country C. A's mother is a citizen of Country D. A came to the United States with his parents as a child. A became a lawful permanent resident of the United States and completed high school and college in the United States. After graduating from college, A returned to City B for work and married a citizen of Country C. A later relinquished his lawful permanent U.S. resident status. A does not intend to return to the United States to work or live. A is a resident subject to Country C tax on his worldwide income.
- (18) PLR 200209027 (11/29/2001) - A was born in and is a citizen and resident of Country B. A became a dual citizen of Country B and the United States at birth by virtue of her mother's U.S. citizenship. A returned to Country B permanently and renounced her U.S. citizenship.
- (19) PLR 200208015 (11/20/2001) - A became a U.S. citizen by reason of birth in the United States. A became a citizen of Country B and renounced his U.S. citizenship on the same date.
- (20) PLR 200206029 (11/8/2001) - A, A's spouse and A's parents were born in Country B. A's spouse began working for Company C and was transferred to the United States. A became a lawful permanent resident of the United States. A's spouse, senior executive to Company C, was transferred to Country B due to Company C's business operations in Country B. Country B accounted for the majority of C's business. A moved back to Country B with her spouse. A relinquished her lawful permanent U.S. resident status. A has always maintained close ties with Country B and has had property there. A's spouse intends to complete his career and retire in Country B. A is a resident subject to Country B tax on her worldwide income.
- (21) PLR 200201029 (10/16/2001) - A and A's parents were born in Country D. A has been a citizen of Country D during her entire life by reason of her birth in Country D. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status.
- (22) PLR 200140051 (10/5/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status.

- (23) PLR 200210005 (9/24/2001) - A, A's wife, and A's mother, are naturalized citizens of Country C. A is also a naturalized citizen of the United States. A has been residing in Country C since 1989 and relinquished his U.S. citizenship.
- (24) PLR 200146035 (8/15/2001) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A later relinquished his lawful permanent U.S. resident status when he returned to Country B. A is subject to Country B tax on his worldwide income.
- (25) PLR 200143020 (7/27/2001) - A, A's wife, and A's parents were all born in Country B. All of A's family resides in Country B. A and A's wife moved to the United States for employment reasons and obtained a green card. After A retired, A and A's wife spent part of the year in Country B and the other part in the United States. A and A's wife have chosen to live in Country B permanently because it has become difficult to them to travel. A is subject to Country B income tax on his worldwide income.
- (26) PLR 2001143022 (7/27/2001) - A, A's wife, and A's parents were all born in Country B. All of A's family resides in Country B. A moved to the United States with her husband for employment reasons. A's husband has retired and, A and A's husband have spent part of the year in Country B and the remaining part in the United States. A and her husband have chosen to live in Country B permanently because it has become difficult to them to travel. A is subject to Country B income tax on his worldwide income.
- (27) PLR 200208001 (7/20/2001) - A relinquished her U.S. citizenship. A has been living in her native Country C and has no plans to return to the United States.
- (28) PLR 200130019 (7/18/2001) - A was born in and is a citizen of the United States. Since early childhood, A has been residing in Country D. A plans to relinquish his U.S. citizenship and has filed an application to become a citizen of Country D, where A's spouse and A's parents were born.
- (29) PLR 200146022 (7/17/2001) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A later relinquished his lawful permanent U.S. resident status.
- (30) PLR 200207001 (7/17/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status when she returned to Country C. A is subject to Country C income tax.
- (31) PLR 200140067 (7/10/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status when he returned to Country C. A is subject to Country C income tax.

- (32) PLR 200137029 (6/15/2001) - A acquired dual citizenship in the United States and Country C at birth. A, A's husband, and A's children reside in Country D. Since infancy, A has not resided in the United States and has no intention to return to the United States to live. A intends to relinquish her U.S. citizenship.
- (33) PLR 200133027 (5/23/2001) - A was born in Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status when he returned to Country B. A is subject to Country B tax on his worldwide income.
- (34) PLR 200132021 (5/11/2001) - A was born in Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status when he returned to Country B. A is subject to Country B tax on his worldwide income.
- (35) PLR 200132018 (5/10/2001) - A was born in Country B. A came to the United States for employment reasons and obtained his green card. A is now retired, returned to Country B, and relinquished his lawful permanent U.S. resident status. A is subject to Country B tax on his worldwide income.
- (36) PLR 200130013 (4/25/2001) - A was born in City B of Country C. A's mother and A's father were Country C citizens. A's father was also a citizen of the United States due to A's father's mother being a U.S. citizen at the time that A was born. A was immediately registered with the U.S. embassy for U.S. citizenship by virtue of A's birth to a U.S. citizen father. A intends to relinquish U.S. citizenship.
- (37) PLR 200128027 (4/12/2001) - A and A's parents were born in and are citizens of Country D. A became a lawful permanent resident of the United States. A relinquished her lawful permanent U.S. resident status by returning her green card to the U.S. Embassy in Country D.
- (38) PLR 200128022 (4/12/2001) - A was born in and is a citizen of Country C. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status when she returned to Country C.
- (39) PLR 200126024 (3/30/2001) - A, A's spouse and A's parents were born in Country C. A came to the United States to be married. The marriage subsequently ended in a divorce. Under the Settlement Agreement, A's spouse could stop making alimony payments and A would lose custody of the minor child if A and the minor child were not physically present in Country G at least 270 days during a calendar year. In the absence of the restrictions, A would have returned to Country C immediately after the divorce. A has visited Country C as much as permitted under the Agreement and has maintained close ties with Country C. A's child has reached majority and B is now free under the Agreement to return to Country C. A is currently married to a citizen of Country C.

- (40) PLR 200133046 (3/23/2001) - A was born in Country C. A has been involved with business D for over 40 years. A moved to City F in the United States and started Company G in business D. A contracted to work for Company I, a company located in Country J, for 5 years. A was given the option to purchase Company K, a Country B subsidiary of Company J, in business D, on a fully leveraged basis. A purchased Company K and was its chief executive officer, but the company was managed by his son, daughters, and other family members while A completed his 5 year contract with Company J. A then returned to Country B and took over active management of Company K. A has always maintained close family, personal and business ties with Country B and intends to live there the rest of his life, and to work there until he retires. A is subject to Country B tax on his worldwide income.
- (41) PLR 200125051 (3/22/2001) - A is a citizen of Country C. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status when he returned to Country C. A is a resident subject to Country C income tax.
- (42) PLR 200123056 (3/13/2001) - A was born in Country B. A came to the United States for employment reasons and obtained his green card. A returned to Country B and surrendered his green card on that same date. A is subject to Country B tax on his worldwide income.
- (43) PLR 200109042 (2/21/2001) - A was born in Country F and is a naturalized citizen of Country E. A's spouse was born in Country E and A's parents were born in Country F. A obtained her green card in order to accompany her spouse to the United States, who in turn obtained a green card for employment purposes. A has not lived in the United States for a number of years. A relinquished her lawful U.S. permanent resident status. A is a resident subject to Country E income tax.
- (44) PLR 200121035 (2/21/2001) - A, A's spouse, and A's parents were born in Country B. A began working for Company C and was transferred to the United States. A became a lawful permanent resident of the United States. A was the senior executive for Company C's operations in Country B, which accounted for the majority of its business. Company C and its subsidiaries are in business E. Country B agreed to deregulate business E industry. Therefore, Company C transferred A back to Country B to help position the company to compete effectively. A is a resident subject to Country B income tax.
- (45) PLR 200109043 (2/20/2001) - A was born in and is a citizen of Country E. A's spouse and A's parents were born in Country F. A came to the United States for employment reasons and obtained a green card. A relinquished his lawful permanent U.S. resident status. A has not lived in the United States for a number of years. A is a resident subject to Country E income tax.

- (46) PLR 200119042 (2/9/2001) - A was born in Country C. A came to the United States and became a lawful permanent resident. A later relinquished her lawful permanent U.S. resident status.
- (47) PLR 200119046 (2/9/2001) - A was born in Country C. A became a naturalized citizen of Country D. A also became a lawful permanent U.S. resident. A later relinquished his lawful permanent U.S. resident status.
- (48) PLR 200117027 (1/29/2001) - A was born in the United States. A became a naturalized citizen of Country D. A renounced his U.S. citizenship. A is subject to Country D tax on his worldwide income.
- (49) PLR 200212020 (1/20/2001) - A was born in the United States. A is also a citizen of Country C where he now lives. A renounced his U.S. citizenship. A is subject to Country B tax on his worldwide income.
- (50) PLR 200115024 (1/16/2001) - A was born in Country B. A came to the United States for employment reasons and obtained a green card. A later relinquished his lawful permanent U.S. resident status when he returned to Country B. A is subject to Country B tax on his worldwide income.
- (51) PLR 200215044 (1/15/2001) - A was born in and is a citizen of the United States. A later became a citizen of Country B. A intends to renounce his U.S. citizenship. A is subject to Country B tax on her worldwide income.
- (52) PLR 200111009 (12/6/2000) - A was born in Country B. A came to the United States for employment reasons and acquired a U.S. citizenship. A currently resides in Country F and intends to move back to Country C and relinquish his U.S. citizenship.
- (53) PLR 200108036 (11/29/2000) - A was born in Country C. A came to the United States due for employment reasons and obtained a green card. A later relinquished his lawful permanent U.S. residence when he returned to Country C.
- (54) PLR 200102030 (10/12/2000) - A's parents were both born in Country C and came to the United States for their college education. A became a dual citizen of the United States and Country C at birth. A remained in the United States and then relocated to Country C when his parents finished their education. A returned to the United States to finish his own college and post-graduate education. Upon graduation from his masters program, A returned to Country C. A obtained employment in Country C, started a separate business, and later sold a portion of the business and retained a minority interest. A's father gave A land in Country C for building a home, and A married a citizen of Country C and is an active participant in one of Country C's political parties. Due to recent changes in Country C law, A intends to renounce his U.S. citizenship and retain only Country C citizenship, in order to run for public office in Country C.

- (55) PLR 200102029 (10/12/2000) - A is a dual citizen of Country C and the United States. A's parents were both U.S. citizens. A lived in Country C until World War II broke out and the family moved to the United States. A's family continued to maintain a residence in City G of Country C before, during, and after the war. A graduated from high school in the United States and traveled to Country C, where A met and married his future spouse, who was born in Country C. A spent only 11 years in the United States as a child and has lived in Country C since A's marriage. All of A's children and grandchildren are dual citizens, but have always lived in Country C. A's center of cultural and family interests are in Country C.
- (56) PLR 200050044 (9/22/2000) - A was born in and is a citizen of Country C. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident subject to Country C income tax.
- (57) PLR 200032036 (5/17/2000) - A was born in the United States. A became a citizen of Country C by reason of her birth to citizens of Country C. A intends to renounce her U.S. citizenship.
- (58) PLR 200032035 (5/17/2000) - A and A's mother were born in Country C. A became a U.S. citizen at birth on the basis of his father's U.S. citizenship. A later became a citizen of Country C. A intends to renounce his U.S. citizenship.
- (59) PLR 200030021 (5/1/2000) - A was born in Country C and became a U.S. citizen at birth on the basis of his mother's U.S. citizenship. A renounced his U.S. citizenship when he was less than 18-1/2 years of age.
- (60) PLR 200028025 (4/17/2000) - A and A's parents were born in and are citizens of Country E. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is a resident subject to Country E income tax.
- (61) PLR 200028023 (4/17/2000) - A and A's parents were born in and are citizens of Country E. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident subject to Country E income tax.
- (62) PLR 200024038 (3/17/2000) - A was born in Country B and is a citizen of Country B. A is a U.S. citizen as a result of his father's U.S. citizenship. A attended high school and college in the United States, but has otherwise resided in Country B. A intends to renounce his U.S. citizenship.
- (63) PLR 200021024 (2/22/2000) - A was born in country B. A was brought to the United States and adopted by U.S. citizens. A became a naturalized U.S. citizen. A went to study in Country C. A's husband is a citizen by birth of Country D, however, he now resides in Country E. Upon marriage to her husband, A

acquired the citizenship in Country D. A and her husband reside in Country E. A formally renounced her U.S. citizenship.

- (64) PLR 200020049 (2/22/2000) - A and A's parents are Country C citizens by reason of being born in Country C. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is a resident subject to Country C income tax.
- (65) PLR 200020047 (2/18/2000) - A and A's parents are citizens of Country B by reason of being born in Country B. A moved to the United States in order to marry her second husband who was a U.S. citizen. A became a lawful permanent resident of the United States. After A's husband passed away, A moved back to Country B and relinquished her lawful permanent U.S. resident status. A is domiciled in Country B and is subject to Country B income tax on her worldwide income at a rate comparable to the United States.
- (66) PLR 200020021 (2/17/2000) - A was born in the United States. A moved to Country D where A is now resident and domiciled. A became a citizen of Country D and renounced U.S. citizenship. A was not present in the United States for more than 30 days during each year of the 10-year period ending with the day of expatriation.
- (67) PLR 200020017 (2/16/2000) - A was born in Country B. A is a U.S. citizen by reason of birth to a U.S. citizen. A renounced his U.S. citizenship. A is a resident subject to Country B tax on his worldwide income.
- (68) PLR 200020028 (2/15/2000) - A was born in Country B. A is a U.S. citizen by reason of birth to a U.S. citizen. A renounced her U.S. citizenship. A is a resident subject to Country B tax on her worldwide income.
- (69) PLR 200020025 (2/15/2000) - A was born in Country B. A is a U.S. citizen by reason of birth to a U.S. citizen. A renounced his U.S. citizenship. A is a resident subject to Country B tax on his worldwide income.
- (70) PLR 200020016 (2/15/2000) - A became a citizen of Country C by reason of his birth in Country C. A moved to the United States and became a naturalized U.S. citizen. A later formally renounced his U.S. citizenship.
- (71) PLR 200019008 (2/7/2000) - A was born in Country B. Upon A's marriage to his first wife, a U.S. citizen and resident, A moved to the United States. A became a naturalized U.S. citizen. A divorced his first wife and married his current wife. A's current wife is a citizen by birth of Country B, and is also naturalized U.S. citizen. A later renounced his U.S. citizenship when he and his current wife moved back to Country B.
- (72) PLR 200022030 (2/3/2000) - A was born in Country B. A became a naturalized U.S. citizen. A later renounced her U.S. citizenship.

- (73) PLR 200017024 (1/28/2000) - A, A's spouse, and A's parents are Country C citizens by reason of their birth in Country C. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident subject to Country C income tax.
- (74) PLR 200016010 (1/20/2000) - A was born in the United States. A's wife and mother were born in Country C. A formally renounced his U.S. citizenship.
- (75) PLR 200015036 (1/18/2000) - A is a citizen of Country B by birth. A's parents were born in Country B. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is a resident subject to Country B income tax.
- (76) PLR 200014025 (1/7/2000) - A and A's parents have been citizens of Country E during all of their lives by reason of their birth in Country E. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is a resident subject to Country E income tax.
- (77) PLR 200011020 (12/15/99) - A was born in the United States. A became a dual citizen of the United States and Country B at birth by virtue of her father's Country B citizenship. A moved to Country B. A later relinquished her U.S. citizenship.
- (78) PLR 200006038 (11/15/99) - A was born in and is a citizen of Country B. A's parents were born in Country B. A became a lawful permanent resident of the United States. A intends to relinquish his status as a lawful permanent U.S. resident approximately three months following the receipt this ruling. A is subject to Country B tax on his worldwide income.
- (79) PLR 200009041 (11/7/99) - A was born in the United States. A's spouse was born in and is a citizen of Country B. A moved to Country B, where she has resided ever since. A became a citizen of Country B. A renounced her U.S. citizenship.
- (80) PLR 200005013 (11/4/99) - A was born in Country B. A's parents were born in Country C. A became a dual citizen of Country B and Country C at birth. A then became a naturalized U.S. citizen. A moved to Country B and has lived there ever since. A relinquished his U.S. citizenship and reacquired citizenship in Country C.
- (81) PLR 200003027 (10/25/99) - A was born in and is a citizen of Country C. A's spouse and parents were born in Country C. A became a lawful permanent resident of the United States. A intends to relinquish his lawful permanent U.S. resident status. A is a resident subject to Country C income tax.
- (82) PLR 200002041 (10/18/99) - A was born in and is a citizen of Country D. A's spouse and parents were born in Country D. A became a lawful permanent

resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is a resident subject to Country D income tax.

- (83) PLR 200002038 (10/18/99) - A was born in and is a citizen of Country D. A's spouse and parents were born in Country D. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident subject to Country D income tax.
- (84) PLR 200002035 (10/15/99) - A was born in and is a citizen of Country E. A's parents were born in Country E. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident subject to Country E income tax.
- (85) PLR 200001033 (10/14/99) - A became a dual citizen of Country F and the United States at birth by virtue of her mother's U.S. citizenship. A is a resident of Country E. A renounced her U.S. citizenship. A resided in the United States for a period of time.
- (86) PLR 200001031 (10/13/99) - A became a dual citizen of Country D and the United States at birth by virtue of her mother's U.S. citizenship. A is a resident of Country E. A intends to renounce her U.S. citizenship shortly after the issuance of this ruling. A was not present in the United States for more than 30 days for each year of the 10-year period ending on the date of her expatriation.
- (87) PLR 199952065 (10/6/99) - A and his spouse were born in and are citizens of Country B. A obtained lawful permanent resident status in the United States. A later relinquished his lawful permanent U.S. resident status. A is a resident subject to Country B income tax.
- (88) PLR 199952064 (10/6/99) - A and her spouse were born in and are citizens of Country B. A obtained lawful permanent resident status in the United States. A later relinquished her lawful permanent U.S. resident status. A is a resident subject to Country B income tax.
- (89) PLR 199952062 (10/5/99) - A became a U.S. citizen at birth. A is a citizen and tax resident of Country C. A renounced his U.S. citizenship. A was not present in the United States for more than 30 days for each year of the 10-year period ending on the date of his expatriation.
- (90) PLR 199952052 (10/1/99) - A and A's parents were born in Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status when he moved back to Country B. A is a resident subject to Country B income tax.
- (91) PLR 199952051 (10/1/99) - A and A's parents were born in Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status when he moved back to Country B. A is a resident subject to Country B income tax.

- (92) PLR 199952031 (9/30/99) - A was born in the United States. A's husband was born in and is a citizen of Country B. A became a citizen of Country B. A and her husband moved to Country C, where they presently reside. A renounced her U.S. citizenship.
- (93) PLR 199950038 (9/20/99) - A was born in the United States. A moved to Country C and became a resident in Country C. A renounced her U.S. citizenship. A was not present in the United States for more than 30 days during each year of the 10-year period ending on the date of her expatriation.
- (94) PLR 199945003 (8/18/99) - A was born in the United States. A's spouse was born in and is a citizen of Country B. A formally renounced his U.S. citizenship and became a citizen of Country B.
- (95) PLR 199940038 (7/12/99) - A was born in the United States. A became a citizen of Country F and is a resident of Country F. A renounced his U.S. citizenship. A was not present in the United States for more than 30 days during each year of the 10-year period ending on the date of her expatriation.
- (96) PLR 199940019 (7/7/99) - A, A's spouse, and A's parents were born in Country B. A is a citizen of Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status when he moved back to Country B. A is a resident subject to Country B income tax.
- (97) PLR 199940017 (7/7/99) - A, A's spouse, and A's parents were born in Country B. A is a citizen of Country B. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status when she moved back to Country B. A is a resident subject to Country B income tax.
- (98) PLR 199939022 (7/1/99) - A was born in the United States. A's husband and A's parents were born in and are citizens of Country X. A moved with her parents to Country X, where she has been living all her life. A is a citizen of Country X. A formally renounced her U.S. citizenship.
- (99) PLR 199937027 (6/17/99) - A, A's spouse, and A's parents were born in Country B. A is a citizen of Country B. A became a lawful permanent resident of the United States. A later relinquished his lawful permanent U.S. resident status when he moved back to Country B. A is a resident subject to Country B income tax.
- (100) PLR 199937021 (6/17/99) - A, A's spouse, and A's parents were born in Country B. A is a citizen of Country B. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status when she moved back to Country B. A is a resident subject to Country B income tax.

- (101) PLR 199937046 (6/16/99) - A was born in the United States. A's husband was born and raised in Country C. A became a citizen of Country C. A renounced her U.S. citizenship.
- (102) PLR 199935048 (6/7/99) - A was born in the United States to Country B nationals. A is a citizen of and domiciled in Country B where he is subject to tax on worldwide income. A renounced his U.S. citizenship. A was not present in the United States for more than 30 days during each year of the 10-year period ending on the date of his expatriation.
- (103) PLR 199935039 (6/4/99) - A and A's parents were born in Country B. A is a citizen and resident of Country B. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is a resident subject to Country B income tax.
- (104) PLR 199935038 (6/4/99) - A was born in the United States. A's parents were born in Country C. A is a citizen of Country C. A is living and working in Country D, but intends to move permanently to Country C when her husband retires. A renounced her U.S. citizenship.
- (105) PLR 199932040 (5/19/99) - A, A's spouse, and one of A's parents were born in Country X. A is a citizen of Country X. A acquired U.S. citizenship. A later formally renounced her U.S. citizenship.
- (106) PLR 199932039 (5/18/99) - A and A's father were born in Country C. A's mother was born in Country D. A is a citizen of Country C. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is subject to Country D income tax.
- (107) PLR 199932035 (5/18/99) - A was born in and is a citizen of Country C. A moved to the United States and became a naturalized U.S. citizen. A later formally renounced her U.S. citizenship.
- (108) PLR 199932028 (5/13/99) - A became at birth a U.S. citizen on the basis of his father's U.S. citizenship. A became at birth a Country C citizen on the basis of his mother's Country C citizenship. A's spouse was born in Country C. A intends to renounce his U.S. citizenship soon after the issuance of this ruling.
- (109) PLR 199932027 (5/13/99) - A was born in the United States. A is a citizen and resident of Country E. A was not present in the United States for more than 30 days during each year of the 10-year period ending on the date of her expatriation. A intends to renounce her U.S. citizenship soon after the issuance of this ruling.
- (110) PLR 199931023 (5/6/99) - A was born in Country B. A became a naturalized U.S. citizen. A later renounced her U.S. citizenship.

- (111) PLR 199931021 (5/6/99) - A was born in the United States. A's spouse was born in Country C. A and her spouse are Country C citizens and residents. A formally renounced her U.S. citizenship.
- (112) PLR 199928008 (4/19/99) - A was born in the United States. A became a dual citizen of the United States and Country B at birth by virtue of a parent's Country B citizenship. A formally renounced his U.S. citizenship.
- (113) PLR 199916035 (4/23/99) - A was born in the United States. A became a dual citizen of the United States and Country C at birth by virtue of his parent's Country C citizenship. A's parents were born in Country C. A's wife is a Country C citizen. A formally renounced his U.S. citizenship.
- (114) PLR 199923043 (3/16/99) - A was born in and is a citizen of Country B. A came to the United States in 1973 for employment reasons and obtained a green card. A's U.S. employment ended and he returned to Country B. A later relinquished his lawful permanent U.S. resident status. A is subject to Country B income tax.
- (115) PLR 199922047 (3/8/99) - A, A's wife, and A's parents were born in Country C. A has been a citizen of Country C since birth. A became a naturalized U.S. citizen. A will formally renounce his U.S. citizenship after the issuance of this ruling.
- (116) PLR 199920029 (2/22/99) - A and A's parents were born in Country B. A has been a citizen of Country B during all of her life. A became a lawful permanent resident of the United States. A later relinquished her lawful permanent U.S. resident status. A is subject to Country B income tax.
- (117) PLR 199919028 (2/18/99) - A and her parents were born in Country D. A has been a citizen of Country D since birth. A became a U.S. citizen in connection with her marriage to a U.S. citizen. A's husband passed away. A formally renounced her U.S. citizenship.
- (118) PLR 199919022 (2/11/99) - A was born in the United States. A has been a citizen of Country C since birth by virtue of her parent's Country C citizenship. A's husband and A's parents were born in Country C. A formally renounced her U.S. citizenship.
- (119) PLR 199918044 (2/8/99) - A was born in and is a citizen of Country B. A became a naturalized U.S. citizen. A later formally renounced his U.S. citizenship.
- (120) PLR 199918043 (2/8/99) - A became a U.S. citizen by virtue of his parent's citizenship. A resided in the United States for nearly 30 years before moving to Country B. A has lived and worked in Country B since 1986. A became a permanent resident of Country B in 1987 and has filed tax returns as a Country B resident since that time. A became a citizen of Country B in 1993. A's wife and two children are also citizens of Country B and live in Country B on a full time

basis. A's only residence is in Country B. A was present in the United States for 33 days in 1996 and for 31 days in 1991. A was present in the United States for 15 days over the four year period from 1992-1995. A has no intention of returning to the United States. A renounced his U.S. citizenship. A is subject to Country B tax at a rate that is significantly higher than the comparable U.S. rates.

- (121) PLR 199918030 (2/3/99) - A, A's husband, and A's parents were born in Country B. A is a Country B citizen. A came to the United States with her husband for employment reasons and obtained a green card in March 1987. A intends to formally renounce her U.S. citizenship soon after the issuance of this ruling.
- (122) PLR 199918029 (2/3/99) - A, A's husband, and A's parents were born in Country B. A is a Country B citizen. A came to the United States with her husband for employment reasons and obtained a green card in March 1987. A intends to formally renounce her U.S. citizenship soon after the issuance of this ruling.
- (123) PLR 199917047 (2/1/99) - A was born in the United States. A became a citizen of Country B by virtue of his parent's Country B citizenship. A formally renounced his U.S. citizenship.
- (124) PLR 199917044 (1/29/99) - A and A's parents were born in Country C. A attended college in the United States and married a U.S. citizen. A and her husband established a residence in New York where their two children were born. A and her husband later divorced. The separation agreement required that the children receive their primary and secondary education in the United States. Based on legal advice received at the time, A became a naturalized U.S. citizen. As her children grew older, A spent increasing amounts of time in Country C and in Europe developing her career. A currently lives in both Country C and Country D where she rents apartments. A is a resident of Country C for tax purposes. A's only remaining tie to the United States is her son who works and resides in the United States. A's son travels to Country C once a year and A intends to visit her son in the United States for four to six weeks annually. A's parents, brother and sister, nieces and nephews are all Country C nationals and have always resided there. A formally relinquished her U.S. citizenship.
- (125) PLR 199917040 (1/29/99) - A was born in Country B. A arrived in the United States under a student visa and later was granted U.S. citizenship. A had the opportunity to start a business in Country C and moved there. Since moving to Country C, A married and raised his children who were all born in Country C. A has had no substantial contacts with the United States since moving to Country C, however, he maintained his U.S. citizenship in the event that the political situation in Country C changed such that A felt it necessary to leave Country C. A became a citizen of Country C. A has not had any substantial contacts, either personal or professional, with the United States for over 40 years. A relinquished his citizenship. A was not present in the United States for more than 30 days during each year of the 10-year period ending on the date of his expatriation.

- (126) PLR 199917031 (1/28/99) - A was born in the United States. A became a citizen of Country B at birth by virtue of his parents who are life-long Country B nationals and residents. A formally renounced his U.S. citizenship.
- (127) PLR 199905028 (11/4/98) - A and A's parents were born in Country C. When A was six months old, A's family emigrated to Country D because of a change in the political climate in Country C. A and A's parents are naturalized citizens of Country D. A became a lawful permanent resident of the United States. A relinquished his U.S. lawful permanent resident status in 1995. A is 37 years old. A is subject to Country D income tax.