

PAYING U.S. TAXES IN CANADA

Are you caught on the borderline?

A Complimentary Seminar

Pathways to U.S. Tax Compliance & Renunciation Solutions for U.S. Citizens Living in Canada

November 2nd, 2019 Windsor, ON

Keynote Speakers Include:



Alexander Marino, JD, LL.M (US Tax)
Director, U.S. Tax Law
Moody's Tax
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KOSTELANETZ & FINK, LLP



Caroline D. Ciraolo, BS, JD, LL.M (US Tax)
Partner, Kostelanetz & Fink, LLP
Former Acting Assistant Attorney
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John Cardone, JD
Director, Withholding and Individual
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Frank Agostino, Esq.
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Event Website: <http://pathwaystoustax.mylp.co/>

After-Event Materials and Assistance: <https://joyabertramcpa.ca/pathways-to-us-tax>

Important Disclaimer:

This material has been prepared and presented for informational purposes only, and is not intended to provide, and should not be relied on for tax, legal or accounting advice. You should consult your own tax, legal and accounting advisors before engaging in any procedures or filings on these matters.

This seminar was provided as a complimentary public education seminar to assist with issue awareness by those who may be impacted so that they may look further into US compliance matters possibly impacting them.

We gratefully thank
our
Expert Panel Speakers

KOSTELANETZ & FINK, LLP



Caroline D. Ciraolo, BS, JD, LLM (US Tax)
Partner, Kostelanetz & Fink, LLP
Former Acting Assistant Attorney
General, Tax Division,
US Department of Justice
Washington

Caroline D. Ciraolo, former Acting Assistant Attorney General of the U.S. Department of Justice's Tax Division, is a partner with Kostelanetz & Fink and a founder of its Washington, D.C. office. Her practice focuses on federal and state civil tax controversies, including representation in sensitive audits, administrative appeals, and litigation, providing related tax advice, conducting internal investigations, and representing individuals and entities in criminal tax investigations and prosecutions.

Caroline is a Fellow and Officer of the American College of Tax Counsel, a recipient of the IRS Chief Counsel Award and the ABA Tax Section's Janet Spragens Pro Bono Award and served as an instructor with the IRS Military Volunteer Income Tax Assistance program at Ft. George G. Meade in Maryland. She also serves as an Adjunct Professor at the Georgetown University Law Center (International Tax Controversies) and University of Baltimore School of Law Graduate Tax Program (Investigation, Prosecution and Defense of Tax Crimes). Caroline has been recognized by Chambers, International Tax Review, Best Lawyers in America, Super Lawyers, and The Daily Record's Top 100 Women Circle of Excellence.

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Frank Agostino, Esq.
President, Agostino & Associates
New Jersey

Frank Agostino is the founder and president of Agostino & Associates, P.C. Prior to entering private practice, Mr. Agostino was an attorney with the Internal Revenue Service's District Counsel in Springfield, Illinois and Newark, New Jersey. He also served as a Special Assistant United States Attorney, where he prosecuted primarily criminal tax cases. As an adjunct professor, Mr. Agostino taught tax controversy at Seton Hall University W. Paul Stillman School of Business and Rutgers School of Law. He also served as the co-director of the Rutgers Federal Tax Law Clinic.

Mr. Agostino is a frequent speaker and author on tax controversy and litigation matters. He serves on the Advisory Board of the Journal of Tax Practice and Procedure. Mr. Agostino is actively involved with the American Bar Association and the New York County Lawyers' Association. Mr. Agostino is also the President of Taxpayers Assistance Corp., which provides tax and legal advice to low income taxpayers in the NY/NJ area.

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Alexander Marino, JD, LLM (US Tax)
Director, U.S. Tax Law
Moody's Tax
Calgary

Alexander Marino is the Director of US Tax Law and Co-Leader of the US Tax Practice Group at Moody's Tax at their Calgary office.

Alexander is a global keynote speaker discussing the pros and cons of renunciation and related tax compliance matters for US Citizens living outside of USA. He has delivered on average over 40 such seminars per year for several years now, spanning countries in 6 different continents. He has significant experience with guiding clients through the entire compliance and renunciation process, one step at a time.

Listen to his 20-minute AM800 Radio interview on US Expat issues:
Begins at 1:32 <https://www.iheartradio.ca/am800/audio/sunday-morning-live-alexander-marino-1.10086661>

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(see pdf provided)



John Cardone, JD
Director, Withholding and Individual
International Compliance Internal
Revenue Service Washington

John Cardone is currently the Director of Withholding and Individual International Compliance at Internal Revenue Service – Washington.

He is a frequent panel speaker alongside other US Tax Experts at many seminars each year, providing much needed outreach services to educate US Expats and dual Citizens on their US Tax obligations and Amnesty Programs available.

He joins us today to address myths vs. facts in terms of how non-complying individuals living abroad are identified, likelihood of penalties being applied and enforcement actions underway both current and anticipated.

NOTE: Contact information not provided - unavailable for public access.

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Joy A. Bertram, CPA, CGA, CPA (Vermont)
Tax Consulting and Dispute Resolution
“Pathways” Event Organizer
Windsor, Ontario

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Joy Bertram, President of Joy A. Bertram, CPA Professional Corporation has over 25 years of diverse tax experience. Joy is uniquely qualified to be a valuable asset to you in meeting your tax needs, familiar with both public practice and CRA perspectives. Over 10 years in Tax at Small and International CPA Firms, Joy's added value is 15 years of beneficial experience at CRA as Senior Income Tax Technical Advisor (to Public and Office), Rulings Officer at HQ (Published), Appeals, and Senior Auditor in: Large File, National Tax Shelter Lead, and Aggressive Tax Planning reviewing Multi-Step Reorganizations and Complex Series of Tax Plans of CCPC's and Multi-Nationals.

In addition to being a CPA in both Canada and USA, Joy has completed the CICA Tax In-Depth II, CPA In-Depth Tax Issues for Owner Managed Business, CPA In-Depth Tax Dispute Resolution, and CPA Tax In-Depth Corporate Reorganizations programs.

For US Citizens living abroad, she provides consultation and works collaboratively with US Practitioners and US Tax Lawyers to meet tax compliance needs.

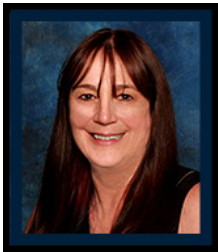
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Thank you to Todd Shaw, President of Windsor CPA Ontario Association, and his Board of Directors for their continued support of educational seminars and networking events in our local community.

For other upcoming events locally you are invited to regularly visit the **NEW** Local Windsor CPA Ontario Association Portal Website:

https://portal.cpaontario.ca/pages/en_us/forms/public/events/associationpage.aspx?aid=521b950a-37a6-e211-8e2c-000c298e5d92



Mary Beth Lougen, EA
Expatriate Tax Tools – Virginia & Canada

Mary Beth is an IRS Enrolled Agent, which is the highest credential awarded by the IRS. She has over 30 years of US Tax expertise working in both the United States and Canada. She is the President of Expatriate Tax Services, which provides US tax preparation to clients and other accounting firms as well.

Mary Beth is the Founder and President of Expatriate Tax Tools, a which is a niche international software company that produces computer applications to comply with some of the most onerous sections of the Internal Revenue Code. Their flagship program prepares Form 8621 for Passive Foreign Investment Companies (PFIC's).

She is also owner of American Expatriate Tax, which provides extensive US Tax preparation and other services to US Citizens and Dual Citizens.

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John Sheeley, EA
Tax Practice Pro - New York

John Sheeley is an IRS Enrolled Agent with extensive US public practice experience prior to opening his own firm. He provides consultation, preparation and representation for US Citizens living abroad and non-resident alien entrepreneurs as well as entertainers living and working in the United States.

He is also the Founder of Tax Practice Pro, Inc. which is a US national continuing education provider.

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Why Are These Issues Important?

Worldwide Taxation

- U.S. citizens and residents are taxed on their worldwide income, regardless of where it is earned.
 - A U.S. resident is an individual who has a green card or who meets the substantial presence test (i.e. days in the United States)
 - U.S. reporting obligations
 - It is not the taxes, it is the penalties for failure to file or late filing.
 - Very few Canadians actually owe U.S. tax.
 - Typically a \$10,000 USD minimum penalty for failure to file certain information returns (e.g., FBAR, Form 8938, etc.).
- U.S. citizens and residents are also subject to the U.S. estate tax on their worldwide assets at death, citizens regardless of where they live.
 - \$5.49M USD exclusion for 2017 → Raised to \$11.4M USD for 2019

Accidental Americans

Who are Accidental Americans?

- Accidental Americans are U.S. citizens bearing U.S. tax filing obligations but unaware of such citizenship status and/or tax obligations.
- Mostly born in the U.S. to foreign citizen parents and stayed for only a short period, or
- People who were born outside of the U.S. to U.S. citizen parent(s) and rarely had any connection to the U.S. financially, socially, or physically.

Do Accidental Americans Bear U.S. Tax Obligations?

- U.S. is one of the only two countries in the world which imposes tax obligations based on citizenship.
- The U.S. double taxation system is a 150-year-old custom which started under the purpose to tax Civil War draft dodgers who had fled to Canada.

Do Accidental Americans Bear U.S. Tax Obligations?

- U.S. citizens are taxed on their worldwide income, including Accidental Americans taxed the same way he or she would be taxed as if in the U.S.

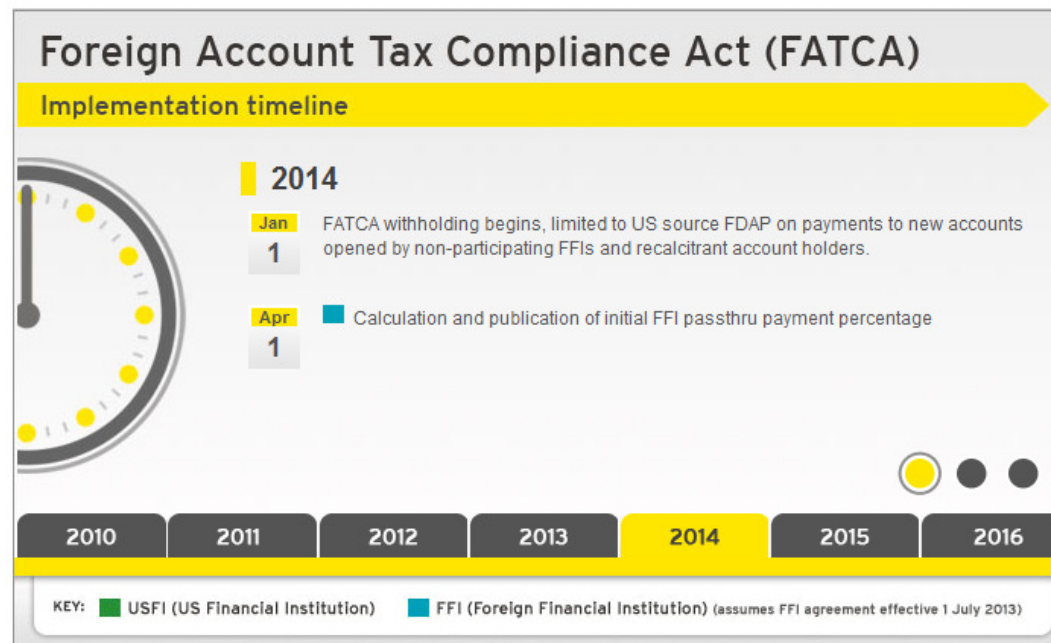
This Man Was in a Similar Position to Many of You

Boris Johnson, Former Mayor of London and UK Secretary Of State for Foreign And Commonwealth Affairs

- Born June 19, 1964, New York City.... United States.
- Emigrated from U.S. to England at age five
- Sold London house in 2009 for \$1.85M USD
 - U.S. tax bill in “six figures”
- Asked whether he will pay the bill he responded:
 - *“No is the answer. It’s absolutely outrageous. Why should I?”*
- January 2015 paid the tax bill
- February 2015 announced his intention to renounce U.S. citizenship
- Name was published in the 2016 fourth quarter list of individuals who renounced

Enforcing U.S. Worldwide Taxation: FATCA

First exchange of information with the IRS occurred on September 30, 2015



New in 2016: IRS Debt or No U.S. Social Security Number = Passport Revocation and Denial, Possible Travel Delays



New in 2016: IRS Debt or No U.S. Social Security Number = Passport Revocation and Denial, Possible Travel Delays Cont'd

- New IRC§7345 took effect January 1, 2016
 - IRS now required to share with Department of State info on U.S. citizens who have >\$50,000 USD in taxes, penalties, and/or interest owing
 - Failure to file and information reporting penalties included – do not have to owe any tax or have filed return to hit \$50,000 USD.
 - For U.S. citizens with >\$50,000 USD IRS debt and/or no U.S. Social Security Number, Department of State will refuse to issue a new passport or renew an existing one; can also revoke outstanding passports.
- Not yet clear how law will be enforced, but could cause travel delays even for dual citizens
- Illegal for U.S. citizen to travel to or from U.S. without a U.S. passport (8 USC § 1185(b))

In the summer of 2018, 362,000+ names were turned over from IRS to the U.S. State Department under this program.

It Is Illegal for U.S. Citizens to Enter or Leave the United States Without a Valid U.S. Passport (22 Code of Federal Regulations § 53.1)

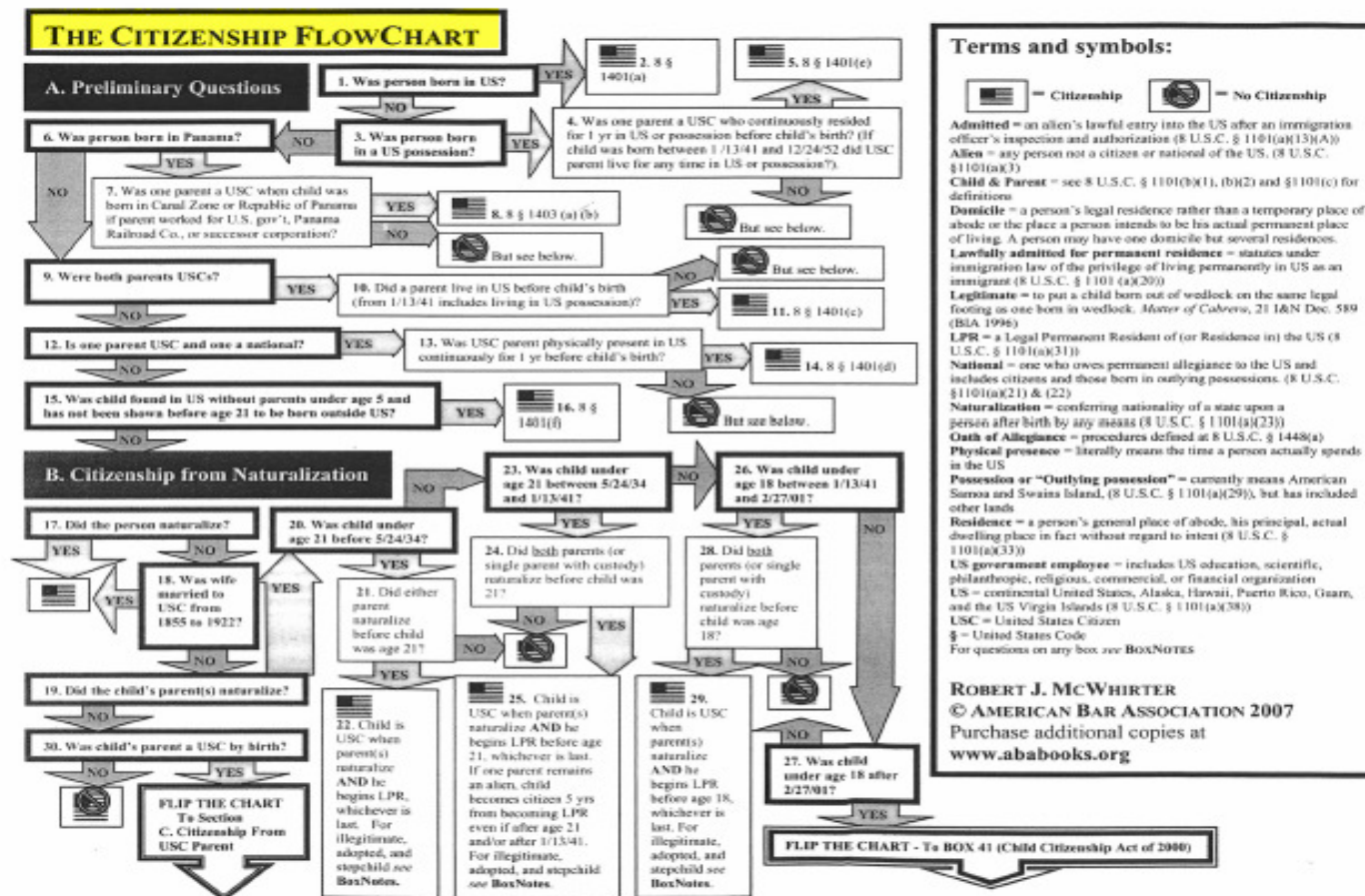
§ 53.1 Passport requirement; definitions.

(a) It is unlawful for a citizen of the United States, unless excepted under 22 CFR § 53.2, to enter or depart, the United States, without a valid U.S. passport.

Am I a U.S. Citizen ?

Am I a U.S. Citizen?

Not a simple question: page 1 of 4 page flowchart



Am I a U.S. Citizen? Cont'd

1. Born in the United States = U.S. citizen
2. Born outside the United States to two U.S. citizens = U.S. citizen
3. Born outside the United States to **one** U.S. citizen = U.S. citizen if:
 - a) The child is born on or after November 14, 1986, and:
 - i. the U.S. citizen parent resided in the United States for five years,
 - ii. with two of those five years coming after that U.S. citizen parent's 14th birthday.
 - OR**
 - b) The child is born before November 14, 1986, and:
 - i. the U.S. citizen parent resided in the United States for ten years,
 - ii. with five of those ten years coming after that U.S. citizen parent's 14th birthday.

Does not matter if the child in question was never issued a U.S. passport, U.S. SSN, U.S. Certificate of Birth Abroad, or U.S. Certificate of Citizenship during life. U.S. citizenship via birth is not optional.

What Forms May Americans Have to File?

- Report of International Transportation of Currency or Monetary Instruments -*FinCEN Form 105*
- Report of Foreign Bank and Financial Accounts (FBAR) - *FinCEN Form 114*
- Form 1116 - *Foreign Tax Credit (Individual, Estate, or Trust)*
- Form 2555 / 2555 EZ -*Foreign Earned Income / Exclusion*
- Form 3520/ *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts*
- 3520A -*Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts*

What Forms May Americans Have to File?

- 5471- *Information Return of U.S. Persons With Respect To Certain Foreign Corporations*
- Form 5472 - *Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*
- Form 8621 - *Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund*
- Form 8938- *Statement of Specified Foreign Financial Assets*

U.S. Internal Revenue Service Voluntary Disclosure Programs

- There are two options available for U.S. taxpayers who are not compliant with their U.S. tax filing obligations or otherwise have undisclosed foreign financial assets:
 1. Streamlined Offshore Procedures;
 2. Delinquent International Information Return Submission Procedures (including FBARs); and
 3. ~~OVDP~~ (replaced by regular IRS Criminal Investigation Voluntary Disclosure Program; no standard terms or penalty abatement schedule)

The Offshore Voluntary Disclosure Program (OVDP) provided protection from criminal prosecution under a standardized monetary penalty schedule but closed at the end of September 2018.

IRS Voluntary Disclosure Programs Cont'd

1. Streamlined program:

- Is generally the first option to consider
- Three years of tax returns required (but six years of FBARs)
- Amnesty from civil penalties only
- Cannot be under civil examination or criminal investigation
- Is generally a continuation of the 2012 Streamlined program and expands the eligible group of taxpayers. There are two versions of the 2014 Streamlined program:
 - Nonresident Streamlined (“**Streamlined Foreign Offshore Procedures**”)
 - No civil penalties
 - Must meet the “non-residency requirement”
 - Resident Streamlined (“**Streamlined Domestic Offshore Procedures**”)
 - 5% penalty on a taxpayers undisclosed foreign financial assets
 - Separate requirements apply for each

IRS Voluntary Disclosure Programs Cont'd

2. Delinquent International Information Return Submission Procedures (including FBARs)

- Various requirements apply, including reasonable cause arguments
- Forms 3520, 3520-A, 5471, etc.

Delinquent FBAR Submission Procedures

- Available to taxpayers whose only failure to file was FBARs
- <https://www.irs.gov/individuals/international-taxpayers/delinquent-international-information-return-submission-procedures>
- <https://www.irs.gov/individuals/international-taxpayers/delinquent-fbar-submission-procedures>

Consequences of Late Filing International Form / Returns

Consequences for Failing to File

Form	I.R. C. §	Civil Penalties
926	§ 6038B § 6662(j)	\$10% of FMV of the property/transferred, max \$100,000 40% penalty may be imposed on any underpayment resulting from an undisclosed foreign financial asset understatement.
3520/3520A	§ 6677	Greater of \$10,000 OR : 35% of the gross value of any property transferred to a foreign trust 35% of the gross value of the distributions received from a foreign trust by a U.S. person and 5% of the gross value of all of a foreign trust's assets treated as owned by a U.S. person under the grantor trust rules (IRC sections 671–679
3520A	§ 6677	Greater of \$10,000 or 5% of the gross value of the trust. \$10,000 per month continuation penalty
5471	§ 6038	\$10,000 per form; \$10,000 per month continuation penalty max \$50,000
5472	§ 6038A	\$25,000 per year \$25,000 continuation penalty per month

Consequences for Failing to File

Form	I.R. C. §	Civil Penalties
8621	§ 1298 (f)	No Penalties
8833	§ 6712	\$1,000 per individual treaty based return (\$10,000 Corp)
8858	§ 6038, 6038B	\$10,000 per form, \$10,000 per month continuation penalty max \$50,000
8865	§ 6038	\$10,000 per foreign partnership 10,000 per month continuation penalty max \$50,000
8938	§ 6038D	\$10,000 per form; \$10,000 per month continuation penalty

Consequences for Failing to Report

- Criminal prosecution:
 - Attempting to evade or defeat tax I.R.C. § 7201
 - Willful failure to file a return I.R.C. § 7203
 - Filing a false return, statement, or other document I.R.C. § 7206(1)
 - Assisting in preparation of a false return I.R.C. § 7206 (2)
 - Attempting to interfere with administration of Internal Revenue laws I.R.C. § 7212

Statute of Limitations

- Code §6501(c)(8)
 - Exception to the three-year period of limitations
 - Period for possible assessment of additional taxes and penalties can remain open indefinitely

Loss of Credits and Deductions

Foreign Earned Income Exclusion

- Forms 2555 & 2555-EZ
- Exclusion can be lost if the election is not made timely
- No known penalties apply
- I.R.C § § 6651, 6601 and 6662 may apply if there is an error discovered by the IRS
- Treasury Reg. § 1.911-7(a)(2)

Foreign Earned Income Exclusion

- *Redfield v. Commissioner*, TC Memo 2017-71
 - The Tax Court held that Redfield did not make a timely and valid foreign earned income exclusion election for 2010; thus, he was not entitled to exclude any of his foreign earnings from gross income pursuant to Sec. 911(a)

Forms 1116 & 1118, Foreign Tax Credit

- Loss of Credit
- Penalties
 - apply to same extent as return under I.R.C. § 6651
- Reasonable cause exception is available

Reduction of Foreign Tax Credit

- Form 8865 *Return of U.S. Persons with Respect to Certain Foreign Partnerships*
- Reduction up to 10%
- Penalty
 - \$10,000 per foreign partnership plus a \$10,000 continuation penalty
- Reasonable cause defense available; must show current compliance
- Extension of Statute of Limitations

Foreign Tax Credit Redetermination

- Reg. § 1.905- 3T(c)
- When is a redetermination required?
 - The accrued taxes when paid differ from the amounts claimed as a credit
 - If the accrued taxes you claimed as a credit in one year are not paid within two years after the end of the tax year
 - The foreign taxes are paid or refunded in whole or in part
 - The dollar value of the accrued tax differs from the dollar value of the tax paid due to fluctuations in exchange rate between the date of accrual and date of payment
- Failure to Notify Penalty I.R.C § 6689 – 5% of the tax due for each month or part of the month up to a maximum of 25%
- Reasonable cause exception is available

Form 1040NR *U.S. Nonresident Alien Income Tax Return*

- *Espinosa v. Commissioner*, 107 T.C. 146 (1996)
 - IRC §§ 874(a) and 882(c)(2) contain no explicit time limit
 - Terminal date after which it is too late to submit a tax return and claim the benefit of deductions
- Reasonable cause available
- Treasury Reg. § 1.874-1(b)(2)

Form 8833 *Treaty-Based Return Position* *Disclosures Under Section 6114 or 7701(b)*

- Loss of Treaty Benefits
- *Pei Fang Guo v. Commissioner*, 149 T.C. No. 14
 - Tax Court held that the U.S.–Canada Tax Treaty did not exempt a Canadian citizen from U.S. income tax on the unemployment compensation she received from the State of Ohio.

Form 8833 Treaty-Based Return Position Disclosures Under Section 6114 or 7701(b)

- Failure to file penalties
 - \$1,000 or \$10,000 for a corporation
- Reasonable cause exception available
- Treasury Reg. § 301.6114-1
 - Attached to the return if required to file
 - If not required to file, a return must be filed for purposes of disclosure

Corrective Measures

- Delinquent International Information Return Submission Procedures:
 - Have not filed one or more required international information returns;
 - Are not under civil examination or criminal investigation by Service; and
 - Have not been contacted by IRS regarding delinquent returns.

International Gifts

Taxable Gifts

- Form 3520 *Annual Return To Report Transactions With Foreign Trusts and Receipts of Certain Foreign Gifts*
- Reportable Thresholds IRS Notice 97-34
 - Aggregate gifts from foreign individual and estates exceed \$100,000
 - Aggregate of purported gifts from foreign corporations or foreign partnerships exceed \$10,000

Taxable Gifts

- Penalties
 - 35% of the gross value of the distribution received from or transferred to a foreign trust; 5% per month for the amount of certain foreign gifts, up to 25%
- Failure to file tax consequence determined by Secretary

Recharacterization of Gifts

- Purported gifts or bequests
- Gift directly or indirectly received
- IRC § 672 (f)(4)
- Recharacterized at the IRS discretion
- Taxable Income
 - Ordinary Income if from a foreign partnership
 - Distributions if from a foreign corporation
- Exceptions: Treasury Reg. § 1.672(f)-4

Fraudulent Returns And Non-Filers Bring Complications

- No statute of limitations for fraud 26 U.S.C. § § 6501(c)(1) and (2).
- No statute of limitations for unfiled returns 26 U.S.C. § 6501(c)(3)
- Failure to file certain international forms, or substantially comply with filing requirements. 26 U.S.C. §6501(c)(8), e.g., Forms 8621, 5471, 8865, 5472, 926, 8938, 3520, 3520-A

Non-filers

- An executor or other fiduciary is required to prepare and file a decedent's missing income tax returns. 26 U.S.C. § 6012.
- As a practical matter, the IRS may not insist on receiving all delinquent returns. IRM 5.5.1.8(8) (03-26-2010) ("The determination to pursue or not pursue a return will depend upon the facts of each case. Factors to be considered include whether assets are available to satisfy any part of a tax liability and possibility of a transferee or trust fund penalty assessment.")
- IRS generally wants most recent 6 years of returns, but may want more. IRM 4.12.1.3 and 4.12.1.2.1 (10-05-2010); IRS Policy Statement 5-133.

Fraud or Other Conduct Extending the Statute of Limitations by the Decedent

- Unreported domestic income
- Unreported foreign accounts (extend SOL via § 6501(c)(8))
 - Streamlined program?
 - Traditional offshore voluntary disclosure program?
 - Qualified amended returns? (doesn't work if original returns were fraudulent)

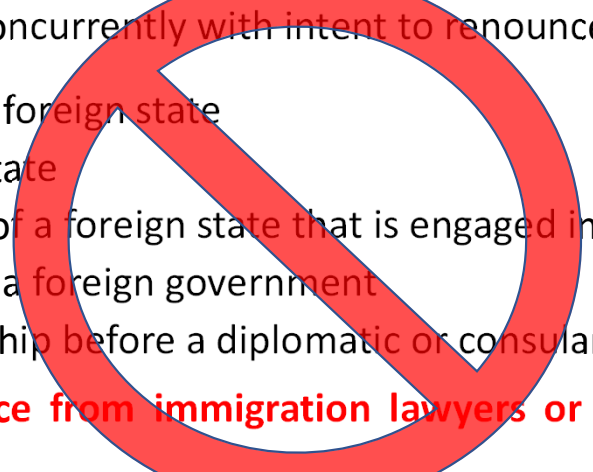
Fraud or Other Conduct Extending the Statute of Limitations by the Decedent

- Miscellaneous issues with foreign accounts:
 - FBAR requirement applies to estates;
 - Additional foreign reporting requirements may apply;
 - Potential offshore penalties may be a deductible claim against estate for purposes of 26 U.S.C. § 2053(a)(3).

Renouncing Citizenship

Have I Already Lost My U. S.
Citizenship ?

Have I Already Lost My U.S. Citizenship?

- 
- Expatriating Acts must occur concurrently with intent to renounce citizenship
 - Obtaining naturalization in a foreign state
 - Taking an oath to a foreign state
 - Serving in the armed forces of a foreign state that is engaged in hostilities with the U.S.
 - Accepting employment with a foreign government
 - Formally renouncing citizenship before a diplomatic or consular office
 - **Do not retain or follow advice from immigration lawyers or advisors on properly renouncing!
Dangerous for tax!**

Have I Already Lost My U.S. Citizenship?

Effective Date – For Tax Purposes – IRC § 877A(g)(4)

- Expatriation is effective on the earliest of the following dates:
 - The date the individual renounces before a diplomatic or consular office
 - The date the individual delivers to the U.S. State Department a signed statement of renunciation or confirming an expatriating act
 - The date the U.S. State Department issues a certificate of loss of nationality
 - If a naturalized citizen, the date a U.S. court cancels certificate of naturalization

Is Renouncing My U. S. Citizenship
Right for Me?

What Giving Up Your U.S. Citizenship Means

1. Protection of U.S. Citizens Abroad

Protection abroad may be an issue for U.S. citizens who find themselves in politically unstable parts of the world. Generally, for U.S. citizens living in Canada, this is not a determinative factor when considering retaining one's U.S. citizenship.

2. Consular Services Offered to U.S. Citizens Abroad

Consular services are available to U.S. citizens living abroad and include assistance in situations of detainment by foreign governments, passport issues, and cross-border legal affairs.

What Giving Up Your U.S. Citizenship Means Cont'd

3. The Right to Vote in U.S. Elections

Many individuals holding U.S. citizenship are very proud and patriotic when it comes to being American. With U.S. citizenship comes a constitutionally-granted privilege to participate in U.S. elections. Renouncing one's citizenship eliminates this privilege.

4. Access to the U.S. Job Market

Depending on a client's situation, this may be the most important factor to consider when renouncing one's U.S. citizenship, especially for younger individuals. U.S. citizens are legally able to work anywhere in the United States and giving up citizenship closes off the U.S. market as an available source of employment without going through the proper immigration channels to obtain the correct visas and work permits.

5. Travel to the United States

U.S. citizens are able to travel into the United States at their leisure.

Pros of Renouncing U.S. Citizenship

1. U.S. Tax Filing Obligations

Once you have renounced your U.S. citizenship you will be issued a Certificate of Loss of Nationality (“**COLN**”), effective on the date you appeared at a U.S. Embassy or Consulate General, took the oath of renunciation, and completed the exit interview. A timely-filed tax return is still due for the year in which you renounced. It is a partial year (“dual status”) return which will reflect from January 1 to the date the COLN was issued (exit interview date). Once you have been issued a COLN, and filed your final year return, you will generally no longer have U.S. reporting and filing obligations thereafter.

Pros Of Renouncing U.S. Citizenship Cont'd

2. U.S. Estate and Gift Tax Exposure

U.S. citizens and residents are subject to estate tax on their worldwide assets and are afforded the full unified credit available. Assuming an individual who successfully renounces his or her U.S. citizenship is not considered a U.S. resident for estate and gift tax purposes (domicile test), he or she he or she will be subject to U.S. estate and gift tax only on "U.S. situs" property rather than his or her worldwide assets.

Dec. 2017 Republican Tax Reform (Tax Cuts and Jobs Act)

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Exclusion Amount	\$675,000	\$1 million	\$1 million	\$1.5 million	\$1.5 million	\$2 million	\$2 million	\$2 million	\$3.5 million	Repealed	\$5 million	\$5.12 million	\$5.25 million	\$5.34 million	\$5.43 million	\$5.45 million	\$5.49 million	\$11.2 million	\$11.4 million
Max/Top Tax Rate	55%	50%	49%	48%	47%	46%	45%	45%	45%	Repealed	35%	35%	40%	40%	40%	40%	40%	40%	40%

- Estate, gift, and generation-skipping taxes NOT repealed
- Exclusion amount doubled in 2018, but only until 2026 when it is set to revert back to 2017 credit amount of \$5.49m USD (adjusted for inflation)
 - Creates more opportunities to expatriate tax-free now before change
- Changes can be (quickly) reversed with a change in political power
 - Waiting has already proven more expensive for many

Example:

- November 1, 2017 renouncer with controlled foreign corporation not subject to transition tax; November 2, 2017 renouncer with same facts must pay this tax
- Would not have been possible to know this until December 22, 2017



Strong opportunities to expatriate under current tax changes.

Dec. 2017 Republican Tax Reform (Tax Cuts and Jobs Act) Cont'd

- First major overhaul of U.S. tax law since 1986
- Changed to territorial system for corporations, but not for individuals
- Some U.S. persons owning non-U.S. corporations will be worse off:
 - “Transition tax”
 - One-time “deemed repatriation” of earnings and profits of “controlled foreign corporations” (15.5% tax on cash/liquid earnings, 8% tax on non-liquid earnings)
 - Limited planning and mitigation opportunities: applies retroactively (as of November 2, 2017)
 - Horrible for U.S. citizens owning non-U.S. private corporations (“controlled foreign corporations”) with earnings and profits from November 2, 2017 to December 31, 2017
 - Tax on global intangible low-taxed income (GILTI)
 - Income over a specified ordinary rate of return (10%) on tangible assets deemed GILTI and deemed distributed and taxable to U.S. shareholders
 - Creditability of non-U.S. tax means U.S. individuals living in jurisdictions with similar corporate rates may not end up paying additional tax, but they will have additional complexity in their U.S. returns
 - Ongoing system (unlike transition tax)

Since 2012 warning people to get out before things got worse!

Where Can I Renounce in Canada?

U.S. Consular Districts in Canada	
Ottawa	Eastern Ontario (Kingston, Lanark, Leeds, Prescott, Renfrew, Russell and Stormont); and those parts of the Québec regions of Outaouais and Abitibi-Témiscamingue near Ottawa.
Vancouver	British Columbia and Yukon Territory
 Calgary	Alberta, Saskatchewan, Manitoba and Northwest Territories
Winnipeg	Emergency Services Only. For Visa and other services contact the Calgary office.
Toronto	Ontario (except for areas East of Kingston, which are included in the Ottawa consular district)
Montreal	Greater Montreal and the regions of southern Quebec province (Laurentides, Lanaudiere, Laval, Montreal, Montregie, Estrie, and the southern parts of Centre-du-Quebec); including Drummondville
 Quebec City	Those regions of Quebec province to the north and east of the Montreal and Ottawa Districts (indicated above), plus the territory of Nunavut
Halifax	Atlantic Canada (New Brunswick, Newfoundland and Labrador, Nova Scotia and P.E.I.) and the French islands of St. Pierre & Miquelon.

Where Can I Renounce Outside of Canada?

North American Locations

-  Antigua and Barbuda
 - St. John's (Consular Agency)
-  Barbados
 - Bridgetown (Embassy)
-  Bahamas
 - Nassau (Embassy)
-  Belize
 - Belmopan (Embassy)
-  Costa Rica
 - San José (Embassy)
-  Dominican Republic
 - Santo Domingo (Embassy)
-  El Salvador
 - San Salvador (Embassy)
-  Grenada
 - St. George's (Embassy)
-  Guatemala
 - Guatemala City (Embassy)
-  Haiti
 - Port-au-Prince (Embassy)
-  Honduras
 - Tegucigalpa (Embassy)
-  Jamaica
 - Kingston (Embassy)
-  Mexico
 - Mexico City (Embassy)
 - Ciudad Juárez (Consulate General)
 - Guadalajara (Consulate General)
 - Hermosillo (Consulate General)
 - Matamoros (Consulate General)
 - Monterrey (Consulate General)
 - Tijuana (Consulate General)
-  Nicaragua
 - Managua (Embassy)
-  Panama
 - Panama City (Embassy)
-  Trinidad and Tobago
 - Port of Spain (Embassy)

1996 Reed Amendment

Immigration Issues: 1996 Reed Amendment

Exit Interview at Embassy or Consulate

If it is determined that the U.S. citizen renounced for the primary purpose of avoiding U.S. tax, that person will be denied re-entry into the United States (8 U.S.C. §1182(a)(10)(E)(2011)). **Any alien who is a former U.S. citizen who officially renounces U.S. citizenship and who is determined by the Attorney General to have renounced for the purpose of avoiding taxation by the U.S. is inadmissible.**

- Same inadmissible list includes:
 - Aliens who are determined to be current or former traffickers of controlled substances
 - Aliens who have or are engaged in terrorist activities
 - Participants in Nazi persecution, genocide, or the commission of any act of torture or extrajudicial killing.
 - International child abductors
 - Current or past involvement in sex trafficking
 - And the real threat to the American way of life...
 - **FORMER CITIZENS WHO RENOUNCE CITIZENSHIP TO AVOID TAXATION!**

USD \$450


\$2,350 (USD)

Travel/Immigration Issues: 1996 Reed Amendment



U.S. Department of State
Bureau of Consular Affairs

**STATEMENT OF UNDERSTANDING CONCERNING THE CONSEQUENCES
AND RAMIFICATIONS OF RENUNCIATION OR RELINQUISHMENT OF U.S. CITIZENSHIP**

I, _____, understand that:

1. I have the right to renounce/relinquish my United States citizenship.
2. I have the intention of relinquishing my United States citizenship.
3. I am exercising my right of renunciation/relinquishment freely and voluntarily without force, compulsion or undue influence placed upon me by any person.
4. Upon renouncing/relinquishing my U.S. citizenship, I will become an alien with respect to the United States, subject to all laws and procedures of the United States regarding entry and control of aliens.
5. If I do not possess the nationality/citizenship of any country other than the United States, upon my renunciation/relinquishment I will become a stateless person and may face extreme difficulties traveling internationally and entering most countries and maintaining a place to reside.
6. If I am found to be deportable by a foreign country, my renunciation/relinquishment may not prevent my involuntary return to the United States.
7. My renunciation/relinquishment may not affect my military or selective service status, if any. I understand that any problems in this area must be resolved with the appropriate agencies.
8. My renunciation/relinquishment may not affect my liability, if any, to prosecution for any crimes which I may have committed or may commit in the future which violate United States law.
9. My renunciation/relinquishment may not affect my liability for extradition to the United States.
10. My renunciation/relinquishment may not exempt me from United States income taxation. With regard to United States taxation consequences, I understand that I must contact the United States Internal Revenue Service. Further, I understand that if my renunciation of United States citizenship is determined by the United States Attorney General to be motivated by tax avoidance purposes, I will be found excludable from the United States under Immigration and Nationality Act, as amended.
11. Upon renouncing/relinquishing my U.S. citizenship, I will no longer be able to transmit U.S. citizenship to my children born subsequent to this act.
12. The extremely serious and irrevocable nature of the act of renunciation/relinquishment has been explained to me by the (Vice) consul _____ at the American Embassy/Consulate General at _____. I fully understand its consequences.

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

Name (Typed) _____

Signature _____

DS-4081
05-2012

Page 1 of 2

CONSULAR OFFICER'S ATTESTATION

_____ appeared personally and: ☐ read ☐ had read to him/her this statement after my explanation of its meaning and the consequences of renunciation/relinquishment of United States citizenship and signed this statement: ☐ under oath ☐ by affirmation before me this _____ (Day) day of _____ (Month) _____ (Year)

SEAL _____

Consul of the United States of America

DS-4081


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Travel/Immigration Issues: 1996 Reed Amendment Cont'd

10. My renunciation/relinquishment may not exempt me from United States income taxation. With regard to United States taxation consequences, I understand that I must contact the United States Internal Revenue Service. Further, I understand that if my renunciation of United States citizenship is determined by the United States Attorney General to be motivated by tax avoidance purposes, I will be found excludable from the United States under Immigration and Nationality Act, as amended.




COLN: When is my renunciation effective? Who provides the COLN? When do I get the COLN?


U.S. Department of State
BUREAU OF CONSULAR AFFAIRS
CERTIFICATE OF LOSS OF NATIONALITY OF THE UNITED STATES
This form is prescribed by the Secretary of State pursuant to Section 501 of the Act of October 14, 1940 (54 Stat. 1171) and Section 358 of the Act of June 27, 1952 (66 Stat. 272).

<p>Consulate _____ of the United States of America</p> <p>at _____ ss:</p> <p>I, _____ (Name)</p> <p>hereby certify that, to the best of my knowledge and belief,</p> <p>_____ (Name)</p> <p>was born at _____ (Town or City) _____ (Province or County) _____ (State or Country) on _____ (Date (mm-dd-yyyy))</p> <p>That: he/she (never resided in the United States (dates*)); _____;</p> <p>That: he/she resides at _____;</p> <p>That: he/she acquired the nationality of the United States by virtue of _____;</p> <p>That: he/she acquired the nationality of _____ by virtue of _____;</p> <p>That: he/she _____ (The action causing expatriation should be set forth succinctly.)</p> <p>That: said expatriating act was performed voluntarily with the intent to relinquish United States citizenship;</p> <p>That: he/she thereby expatriated _____ self on (Date): _____ under the provisions of Section _____ of (The Nationality Act of 1940) (The Immigration and Nationality Act of 1952 as amended)</p> <p>That the evidence of such action consists of the following: _____;</p> <p>That attached to and made a part of this certificate are the following documents or copies thereof: _____</p> <p>In testimony whereof, I have hereunto subscribed by name and affixed my office seal this _____ day of _____</p> <p style="text-align: center;">[SEAL] _____ (Signature)</p> <p style="text-align: center;">_____ (Title)</p> <p><small>*Strikeout inapplicable item.</small></p>	<p>DEPARTMENT USE ONLY</p>
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U.S. Department of State
BUREAU OF CONSULAR AFFAIRS
CERTIFICATE OF LOSS OF NATIONALITY OF THE UNITED STATES
This form is prescribed by the Secretary of State pursuant to Section 501 of the Act of October 14, 1940 (54 Stat. 1171) and Section 358 of the Act of June 27, 1952 (66 Stat. 272).

<p>Consulate <u>Consulate General</u> of the United States of America</p> <p>at <u>Calgary, Alberta, Canada</u> ss:</p> <p>I, _____ (Name)</p> <p>hereby certify that, to the best of my knowledge and belief,</p> <p>_____ (Name)</p> <p>was born at _____ (Town or City) _____ (Province or County) _____ (State or Country) on _____ (Date (mm-dd-yyyy))</p> <p>That: he/she (never resided in the United States (dates*)); _____;</p> <p>That: he/she resides at _____;</p> <p>That: he/she acquired the nationality of the United States by virtue of <u>her birth in the United States</u></p> <p>That: he/she acquired the nationality of _____ by virtue of <u>Her naturalization in Canada on _____</u></p> <p>That: he/she _____ (The action causing expatriation should be set forth succinctly.)</p> <p><u>renounced her nationality on _____</u></p> <p>That: said expatriating act was performed voluntarily with the intent to relinquish United States citizenship;</p> <p>That: he/she thereby expatriated _____ self on (Date): _____ under the provisions of Section <u>INA 349 (a) (5)</u> of (The Nationality Act of 1940) (The Immigration and Nationality Act of 1952 as amended)</p> <p>That the evidence of such action consists of the following: _____ as below</p> <p>That attached to and made a part of this certificate are the following documents or copies thereof: _____</p> <p>In testimony whereof, I have hereunto subscribed by name and affixed my office seal this _____ day of _____</p> <p style="text-align: center;">[SEAL] _____ (Signature)</p> <p style="text-align: center;">_____ (Title)</p> <p><small>*Strikeout inapplicable item.</small></p>	<p>DEPARTMENT USE ONLY</p> <p>CERTIFICATE OF LOSS OF NATIONALITY</p> <p>APPROVED ON _____</p> <p>BY OVERSEAS CITIZEN SERVICES</p>
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Myths About Life After Renouncing U.S. Citizenship

Life After Renouncing U.S. Citizenship

Travel to the United States

- You can freely travel into and out of the United States (just like any other solely Canadian citizen living in Canada).
- Same restrictions that apply to all other Canadians
 - Crimes of moral turpitude (special permission)
 - Communicable diseases (special permission)
- Nexus Pass for renounced citizens travelling on Canadian passport born in the United States

Life After Renouncing U.S. Citizenship

- Social Security Benefits
 - If eligible under Social Security law, a renounced individual can still collect payments
- Retirement Plans
 - A renounced individual can still receive payments from U.S.-based retirement plans, i.e. a 401(k), IRAs, etc.
- U.S. Real Estate
 - A renounced individual can still buy and sell U.S. real property like other Canadian citizen
- My Kids' Citizenship
 - The renunciation of an individual does not affect the citizenship status of his or her children or other family members
- Day Count
 - Need to be mindful of immigration and tax day count rules

If renounced properly, you will be treated like every other Canadian citizen.

Life After Renouncing U.S. Citizenship

- Other Common Questions About Renunciation
 - Will I continue to be taxed by the United States?
 - Old law continued to tax an individual for 10 years after renunciation; there is no longer such a 10 year period for persons renouncing on or after June 17, 2008.
 - Will I be allowed to enter into the United States afterwards?
 - Former U.S. citizens are generally entitled to any visa status, same as any other Canadian citizen.
 - Canada has an income tax treaty with the United States - do I still need to renounce?
 - Yes. U.S. citizens cannot escape worldwide taxation simply by living in a U.S. treaty country. All U.S. income tax treaties have a “saving clause” allowing citizenship-based taxation notwithstanding the treaty.

Relief Procedures for Certain Former Citizens

On September 6, 2019, the IRS released its [Relief Procedures for Certain Former Citizens](#) (the Relief Procedures) and [frequently asked questions](#) (FAQs), which allow qualifying former United States (US) citizens who have relinquished (or current US citizens who intend to relinquish) their US citizenship to comply with their US income tax and reporting obligations without paying any unpaid taxes and penalties. The Relief Procedures apply to individuals with a net worth below \$2 million (both at the time of expatriation and the time of their submission under these procedures) and an *aggregate* tax liability of \$25,000 or less for the year of expatriation and the five prior years. The failure to file returns and pay the required taxes must have been non-willful.

Individuals who qualify and elect the Relief Procedures will not be taxed as "covered expatriates" under the US exit tax regime. The Relief Procedures also allow qualifying individuals to expatriate without entering into the [Foreign or Domestic Streamlined Procedures](#). The Streamlined Procedures remain an option for higher net worth individuals to remedy tax noncompliance preceding expatriation but require the payment of several years of back taxes and, in some cases, a payment of an offshore penalty. The main benefit of the Relief Procedures is to simplify and make less costly the expatriation process for those with minimal US income tax liabilities.

Relief Procedures for Certain Former Citizens

- To qualify for the Relief Procedures, an individual must:
 - Have no US income tax filing history as a US citizen or resident
 - Not exceed the threshold in the average income tax liability test
 - Have a net worth of less than \$2 million at both the time of expatriation and the time of making a submission under the Relief Procedures
 - Have a total tax liability of \$25,000 or less for the tax year of expatriation *and* the five prior years in aggregate

Relief Procedures for Certain Former Citizens

- Taxpayers using the Relief Procedures must include the following documents with their submission:
 - Form DS-4083, *Certification of Loss of Nationality of the United States*, or a copy of a court order cancelling a naturalized citizen's certificate of naturalization
 - Copy of the individual's (a) valid passport or (b) birth certificate and government-issued identification
 - Dual-status return for the year of expatriation, including Form 1040-NR, Form 8854, *Initial and Annual Expatriation Statement*, and any other required information returns
 - Form 1040 and applicable information returns for the five tax years preceding the tax year of expatriation

Individual Taxpayer Identification Number (ITIN)

W-7		Application for IRS Individual Taxpayer Identification Number		OMB No. 1545-0074	
Form W-7 (Rev. August 2010) Department of the Treasury Internal Revenue Service					
▶ For use by individuals who are not U.S. citizens or permanent residents. ▶ See separate instructions.					
An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.				Application type (check one box): <input type="checkbox"/> Apply for a new ITIN <input type="checkbox"/> Renew an existing ITIN	
Before you begin: • Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).					
Reason you're submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see Instructions). <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>a <input type="checkbox"/> Nonresident alien required to get an ITIN to claim tax treaty benefit</p> <p>b <input type="checkbox"/> Nonresident alien filing a U.S. federal tax return</p> <p>c <input type="checkbox"/> U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return</p> <p>d <input type="checkbox"/> Dependent of U.S. citizen/resident alien</p> <p>e <input type="checkbox"/> Spouse of U.S. citizen/resident alien</p> <p>f <input type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception</p> <p>g <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa</p> <p>h <input type="checkbox"/> Other (see Instructions)</p> </div> <div style="width: 50%;"> <p>If d, enter relationship to U.S. citizen/resident alien (see Instructions) ▶ _____</p> <p>If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see Instructions) ▶ _____</p> </div> </div>					
Additional Information for a and f: Enter treaty country ▶ _____ and treaty article number ▶ _____					
Name (see Instructions) Name at birth if different ▶ _____	1a First name		Middle name		Last name
	1b First name		Middle name		Last name
Applicant's Mailing Address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.				
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.				
Foreign (non-U.S.) Address (see Instructions)	3 Street address, apartment number, or rural route number. Don't use a P.O. box number.				
	City or town, state or province, and country. Include postal code where appropriate.				
Birth Information	4 Date of birth (month / day / year)		Country of birth		City and state or province (optional)
Other Information	5a Country(ies) of citizenship		5b Foreign tax I.D. number (if any)		5c Type of U.S. visa (if any), number, and expiration date
	5d Identification document(s) submitted (see Instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____				
	Issued by: _____ No.: _____ Exp. date: ____/____/____				
	Date of entry into the United States (MM/DD/YYYY): ____/____/____				
	5e Have you previously received an ITIN or an Internal Revenue Service Number (IRS)? <input type="checkbox"/> No/Don't know. Skip line 5f. <input type="checkbox"/> Yes. Complete line 5f. If more than one, list on a sheet and attach to this form (see Instructions).				
	5f Enter ITIN and/or IRSN ▶ ITIN [][]-[][]-[][]-[][]-[][]-[][] IRSN [][]-[][]-[][]-[][]-[][]-[][] and name under which it was issued ▶ _____ <div style="display: flex; justify-content: space-around; width: 100%;"> First name Middle name Last name </div>				
	5g Name of college/university or company (see Instructions) ▶ _____				
	City and state ▶ _____ Length of stay ▶ _____				
Sign Here Keep a copy for your records.	Signature of applicant (if delegate, see Instructions)		Date (month / day / year)		Phone number
	Name of delegate, if applicable (type or print)		Delegate's relationship to applicant		<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of attorney
Acceptance Agent's Use ONLY	Signature		Date (month / day / year)		Phone
	Name and title (type or print)		EIN		Fax
	Name of company		Office code		PTIN

Individual Taxpayer Identification Number (ITIN)

- In 1996, the IRS created the Individual Taxpayer Identification Number (ITIN)
- ITINs are a tax processing number issued by the IRS for taxpayers who are not eligible to obtain SSNs
- Individuals eligible for an ITIN include:
 - Unauthorized immigrants,
 - Lawfully present individuals, and
 - U.S. resident aliens/nonresident aliens

Individual Taxpayer Identification Number (ITIN)

- Individuals who do not have or are not eligible for a social security number must apply for an ITIN.
- The application is made on IRS Form W-7 and requires approximately 6 to 10 weeks for processing.

Individual Taxpayer Identification Number (ITIN)

- Applications must include documentation to prove foreign status and identity.
- Documents include original passports, USCIS photo ID, U.S. driver's license, visa issued by the U.S., foreign military ID, birth certificate, medical records, birth records, etc.

Benefits of the ITIN

- Facilitate compliance
- Ensure all workers report income and pay taxes.
- Ensure all workers receive tax benefits.
- Support immigration petitions/applications

ITIN Issues

- IRS requires original and/or certified copies of documents used to support information on Form W-7
- Common Errors in completing W-7:
 - Reason for applying box not check on Form W-7
 - Not submitting the required original identification documents with the renewing Form W-7
 - Submitting a federal tax returns with an expired ITIN

More ITIN Issues

- Procedures increase the processing time for applications;
- The original document requirement affects the ability of students and business travelers to comply with visa time limits;
- Procedures impose high burdens on taxpayers who are required to obtain original or certified copies from foreign government agencies.

Employer Identification Number (EIN)

- The IRS does not authorize the use of nominees to obtain EINs.
- All EIN applications must disclose the name and Taxpayer Identification Number (SSN, ITIN, or EIN) of the true principal officer, general partner, grantor, owner or trustor.

Employer Identification Number (EIN)

- How to Get an EIN Without a SSN
 - apply for the required SSN before applying for an EIN; or,
 - apply for an Individual Taxpayer Identification Number, (ITIN)

Additional Information

Additional Resources

1. Post event materials on FBAR's, Streamlined Procedures (Amnesty process), resources and assistance available at <https://joyabertramcpa.ca/pathways-to-us-tax>.
2. AM800 Radio Interview with Alexander Marino, discussing US Expats and Canadian Born Children of US Parents, pathways to tax filing compliance and renunciation considerations (20 minutes) available at: Starts at 1:36 <https://www.iheartradio.ca/am800/audio/sunday-morning-live-alexander-marino-1.10086661>
3. Alexander Marino, *Renouncing Your U.S. citizenship: Is divorcing Uncle Sam Right for You?* available at <https://www.moodysgartner.com/renouncing-your-u-s-citizenship-is-divorcing-uncle-sam-right-for-you/>.
4. Alexander Marino, *Renouncing Your U.S. citizenship: Failed Amendment May Signal that Now is the Time to Get Out!* available at <https://www.moodysgartner.com/renouncing-your-us-citizenship-new-law-may-keep-you-out-forever/>.
5. Paul Barba, *Amended IRS Disclosure Programs Expand Eligible Taxpayers But Create the Canadian Snowbird Dilemma: Part 1* available at <http://www.moodysgartner.com/amended-irs-voluntary-disclosure-programs-expand-eligible-taxpayers-but-create-the-canadian-snowbird-dilemma-part-1/>.
6. Paul Barba, *Updated IRS Streamlined Filing Program: Snowbirds Beware* available at <http://www.moodysgartner.com/updated-irs-streamlined-filing-program-snowbirds-beware/>.
7. Check back on our event website for links to new updated information and resources: <http://pathwaystoustax.mylp.co/>.