

INTERNAL REVENUE SERVICE

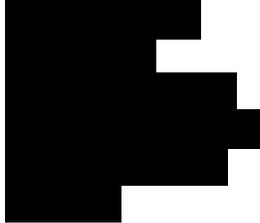
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August 22, 2001

COR-131587-01



Dear [REDACTED]:

This is in reference to your letter dated 5 June, 2001, requesting clarification as to the date of your "expatriation." As the enclosed information printed from a United States Department of State Website indicates, loss of U.S. citizenship requires a voluntary act by the person seeking to expatriate. Merely leaving the United States to live in another country has no legal effect. Accordingly, until you have taken the steps set forth in section B. of the attached materials, you remain a citizen of the United States. Please note that the web address of the Website is highlighted at the bottom of the first page of the enclosed materials.

For purposes of requesting a ruling under I.R.C. § 877 that your loss of U.S. citizenship did not have for one of its principal purposes the avoidance of U.S. taxes, the date you would use for purposes of gathering the information required by the materials previously sent to you by this office is the date that the U.S. Embassy or Consulate gives final approval of your oath of renunciation.

We hope this information is helpful to you. If you have any questions, please contact Willard Yates of this office at (202) 622-3880.

Sincerely,

W. Edward Williams
Senior Technical Reviewer
CC:INTL:Br1