(CT:CON-907; 04-23-2021) (Office of Origin: CA/OCS) **7 FAM 1261 INTRODUCTION** 

Secretary of State: Form DS-4080, Oath of Renunciation of the Nationality of the United States.

c. Renunciation must conform to the precise requirements of INA 349(a) and 22 CFR 50.50 in order to be valid.

## a. A written renunciation of U.S. citizenship (INA 349(a)(5), 8 U.S.C. 1481(a)(5)) before a U.S. consular officer in the form prescribed by the Secretary of State is a very serious decision. Consular officers must inform potential renunciants of the consequences of renunciation and must keep a detailed record of all interactions with the individual as well as all actions taken in furtherance of the renunciation. This is explained in Form DS-4079, Request for Determination of Possible Loss of

**UNCLASSIFIED (U)** 

7 FAM 1260

RENUNCIATION OF U.S. CITIZENSHIP ABROAD

b. Who may administer oath of renunciation: The oath must be taken in the presence of a U.S. diplomatic or consular officer. Locally employed staff (LE staff), consular associates, consular agents or any other person may not administer the oath.

The oath must be taken outside the United States, its territories and possessions. The State Department has no authority over attempts to renounce citizenship domestically. The oath must be in the precise form currently prescribed by the

d. Comprehension: When faced with a potential renunciant, a consular officer must make a judgment whether the individual fully understands what he or she is seeking to do, including the consequences such as losing the right to reside in the United States without documentation as an alien. Absent such an understanding, it cannot be said that the individual intended to relinquish his or her U.S. nationality when he or she executed the oath of renunciation. You must also assess whether the person is acting of his or her own free will, without duress, coercion, or undue influence from others and without reservation. (See 7 FAM 1290 for guidance about minors, persons with mental incompetence or mental or developmental disability, prisoners, criminal defendants or convicts in plea bargain cases, members of cults, and other special circumstances.)

United States Citizenship, and Form DS-4081, Statement of Understanding Concerning the Consequences and Ramifications of Relinquishment or Renunciation of U.S. Citizenship.

e. Intent: Execution of the Oath of Renunciation usually is sufficient evidence of intent to lose U.S. nationality. You should, however, report any contemporaneous statements made by a would-be renunciant that alter the meaning of the renunciation or call into question the individual's intent to renounce citizenship such as a faulty understanding of the significance of the renunciation of U.S. citizenship. The Department is unlikely to approve a CLN in such a case. You should also report, (and CA/OCS/ACS or *L/CA* may ask you to look into) other conduct by the individual that creates doubt as to, or is inconsistent with, the individual's intent to give up the rights and privileges of U.S. nationality. Note, however, that subsequent

(1) Verify that the potential renunciant is a U.S. citizen;

(CT:CON-907; 04-23-2021)

unsupported statements that the individual did not intend to lose nationality made after CA/OCS/ACS approves the CLN are not likely to overcome the prior determination of loss of citizenship. See 7 FAM 1228.2, Loss-of-Nationality Case When the Would-Be Expatriate Recants the Decision.

(CT:CON-907; 04-23-2021)

f. Voluntariness: If the individual is operating under actual duress, coercion, or undue influence, you should not administer the Oath of Renunciation. See 7 FAM 1290 for guidance regarding renunciation and duress. g. Renunciation and statelessness: Potential renunciants abroad who do not possess another nationality or a claim to one are nonetheless permitted to renounce U.S. nationality. In doing so the individual becomes stateless, a status that can present severe hardship and is disfavored under international law. You should explain the extreme difficulties that a stateless individual may encounter trying to establish residency in a foreign country or traveling between countries in order to ensure that the individual understands the consequences of statelessness. The ability to own or rent property, work, marry, receive medical or other benefits, and attend school can also be affected. See 7 FAM 1215 for additional information about statelessness. If the individual abroad still desires to proceed with the renunciation, you may proceed. h. Potential Renunciants Who Claim a Right of Continuing Residence in the United States: Potential renunciants may also express the intention to continue to reside in the United States or its territories and possessions without documentation as aliens. Since this right of residency is a fundamental right that U.S. citizens and nationals possess, potential renunciants who wish to retain this right do not possess the intent necessary for an effective renunciation. Consular officers must not take renunciations from any individual who seeks to retain the right to reside in the United States or one of its territories or possessions. If a potential renunciant understands the loss of the right to residency and chooses to become stateless

. Irrevocable nature of renunciation and Would-be Temporary Renunciants: Many foreign countries now require individuals to divest themselves of other nationalities that they may possess before granting them nationality or permitting them to enjoy the benefits nationals receive. Potential renunciants sometimes inquire whether their U.S. citizenship can be held in "suspense" so that they can temporarily claim a benefit, or take up a policy-level position in the government of, a foreign

state. The answer is "no." The individual must choose whether he or she wishes to keep or give up U.S. citizenship permanently. In renouncing U.S. citizenship one is irrevocably giving up all rights and privileges attendant to being

nonetheless, the consular officer handling the case should allow him or her to do so. See the Renunciation of U.S. Citizenship by Person Claiming a Right of Residence in the United States brochure.

a U.S. citizen. U.S. citizens contemplating renunciation for whatever reason should be advised clearly and unequivocally that, if they choose to exercise their right to voluntarily and intentionally renounce U.S. citizenship under INA 349(a)(5) (8) U.S.C. 1481(a)) and the Department of State issues a Certificate of Loss of Nationality predicated upon a voluntary and intentional relinquishment, such action is final and irrevocable. (The only means to acquire or regain citizenship would be through a subsequent naturalization.) 7 FAM 1262 INTERVIEW WITH POTENTIAL RENUNCIANT **7 FAM 1262.1 Threshold Questions** (CT:CON-586; 07-06-2015) When an individual approaches you attempting to renounce U.S. citizenship, you should:

a. Public information: Provide the individual with a copy(ies) of the following brochures available on the Department of State Bureau of Consular Affairs Web site: (1) Renunciation of U.S. Nationality; (2) Renunciation of U.S. Citizenship by Person Claiming a Right of Residence in the United States; (3) Advice About Possible Loss of U.S. Nationality and Dual Nationality. b. Consequences: Explain the serious consequences of renunciation as summarized in Form DS-4081, Statement of Understanding Concerning the Consequences and Ramifications of Relinquishment or Renunciation of U.S. Citizenship. Be sure to highlight or review with the would-be renunciant each item listed on Form DS-4081. c. **Reflection**: Inform the individual to think over whether he or she truly wishes to renounce U.S. nationality, and, if so, to schedule an appointment for the renunciation ceremony. d. Telephonic Interview. The initial interview may be conducted by telephone by a consular mission member. The consular mission member conducting the telephone interview must document the steps in 7 FAM 1262.2 a through c above (Public Information; Consequences, Reflection) in the ACS automated system, noting the date and summarizing the telephonic interview (i.e. "reviewed entire DS-4081 with individual"). In each case the potential renunciant must be offered the opportunity to appear in person for the initial interview and to meet or speak with a consular officer, if he/she wishes. (1) Post may replace the initial telephonic or in-person interview with an electronic information session/interview if post requests and receives the joint approval of CA/OCS/ACS and L/CA. Such approval will only be granted in exceptional

e. Electronic Initial Information Session: circumstances. To obtain such approval, post must provide a written statement to CA/OCS/ACS and L/CA describing the reasons for the request. In addition, post must demonstrate that it is able to assess fully that the renunciation is voluntary and intentional through an initial electronic session and an in-person oath of renunciation as prescribed below.

(2) Clear the individual's name in the Consular Lookout and Support System (CLASS);

(3) Review the PIERS, PLOTS and ACS automated systems for any previous case history.

7 FAM 1262.2 Initial Information Session/Interview with Potential Renunciant

(2) In each individual case where the initial session is electronic, the proposed renunciant must be offered the opportunity to speak with a consular mission member or, if the proposed renunciant so requests, a consular officer, in a telephonic or inperson initial interview. (3) At the appropriate juncture the consular mission member conducting the electronic initial information session must document the steps in 7 FAM 1262.2 a through c above (Public Information; Consequences, Reflection) in the ACS automated system, noting the date and the contents of the electronic information session/interview. (4) See <u>7 FAM 1269(b)</u> for a model electronic initial information session.

7 FAM 1262.3 Second Interview/Site of Renunciation (CT:CON-586; 07-06-2015) a. Second Interview: If the initial interview with the potential renunciant was conducted by telephone or electronically, during the second interview the consular officer should repeat the explanation of consequences prescribed in 7 FAM 1262.2 and the DS-4081, and the potential renuciant should confirm his or her understanding of the consequences as outlined during the telephonic, electronic or in-person initial interview. b. Consular Officer Discretion. Prior to administering the Oath of Renunciation and recommending loss, the consular officer must exercise his or her judgment that the renunciant is acting voluntarily and with the intent to lose U.S. citizenship. The consular officer has discretion to request a further period of reflection should this not appear to be the case. c. **Setting**: Renunciation procedures should always be held at post in a setting that reminds the renunciant of the gravity of the consequences. d. U.S. flag: The flag should be present.

e. Stand and raise right hand: If possible, the renunciant should stand and raise his or her right hand while taking the Oath of Renunciation. This formality and the symbols of the United States underscore that the renunciant is severing all ties of allegiance to the United States and in doing so loses the protections that the U.S. Government provides to citizens and noncitizen nationals. f. In order for the consular officer to ascertain whether the renunciant's action in relinquishing his or her U.S. citizenship is a product of his or her own free will, a parent, guardian, attorney, legal representative, or other representative should not participate in any interview, including a telephonic one, conducted by the consular mission member or attend the administration of the oath of renunciation. 7 FAM 1262.4 Documentation of Renunciation (CT:CON-599: 08-20-2015)

a. Under Federal regulations at 22 CFR 22.1, an administrative processing fee applies to documenting renunciation of U.S. nationality. The fee should be collected after the individual has decided to proceed with the renunciation and has arrived at post to take the oath of renunciation. The fee should be collected before conducting the ceremony and administering the oath. If a renunciation is undertaken but not approved by the Department, the fee is not refundable. b. As prescribed in 7 FAM 1264, you will need two (2) copies of each of the required documents, which are in fact two original sets of documents, each containing the requisite original signature(s). You must first ask the renunciant to read Form DS-4081. Statement of Understanding Concerning the Consequences and Ramifications of Relinquishment or Renunciation of U.S. Citizenship, and indicate that he or she comprehends it. Then, he or she should be requested to sign Form DS-4081. **NOTE**: Failure to sign the Form DS-4081 will prevent the renunciation or relinquishment from being approved, as the failure to sign may be considered indicative of a lack of knowing intent to relinquish United States citizenship. c. Next, the renunciant must read Form DS-4080, Oath/Affirmation of Renunciation of the Nationality of the United States, and then sign it. d. You must sign both Form DS-4080 and Form DS-4081 to attest that you witnessed the actions of the renunciant. e. In cases where the renunciant does not understand English and witnesses are required, the witnesses should sign Form DS-4082, Witnesses' Attestation Renunciation/Relinguishment of Citizenship. f. You, the renunciant, and any witnesses must initial any deletions, amendments or corrections, however minor, in the body of Form DS-4081, Statement of Understanding Concerning the Consequences and Ramifications of Relinquishment or Renunciation of U.S. Citizenship. g. No amendments, deletions, or additions are permitted on Form DS-4080, Oath/Affirmation of Renunciation of the Nationality of the United States.

any Witnesses' Statement and any statement by the renunciant of reasons for the renunciation) to the appropriate geographic branch in CA/OCS/ACS. Alert your CA/OCS/ACS country officer via email that the case has been transferred.

(e) If the CLN is approved, put the official stamp attesting to departmental approval on the two original CLNs, and provide one original paper copy of the CLN package to the individual by registered mail. Be sure to include page 2 on appeals

(g) Follow the guidance at 7 FAM 1220, in particular 7 FAM 1227(f) and 1229 regarding disposition of the U.S. passport, naturalization certificate, certificate of citizenship, and consular report of birth abroad.

Department of State - CA/OCS/ACS/GEOGRAPHICAL DIVISION

U.S. Post – CONS/ACS – Consular Officer name (ConOff initials here)

Consular Officer recommends that the Department approve/deny the enclosed Certificate of Loss

prepared for [full name CAPITALIZED] born on [month dd, yyyy] in [city/state/USA, or city/foreign

Department of State brochures as required per 7 FAM 1262.2: Renunciation of U.S. Nationality; Renunciation of U.S. Citizenship by Person Claiming a Right of Residence in the United States;

During the interview, [full name of renunciant], presented [specify proof of citizenship] as proof of his/ her U.S. Citizenship. The individual obtained his/her U.S. Citizenship through [birth in the

The renunciant stated that he/she had carefully reviewed the material and had had time to reflect fully on the implications associated with renunciation of U.S. citizenship. The renunciant stated

[Ms./Mr. Surname] appeared to be calm, reasonable, and of sound mind, and did not exhibit any

United States/birth abroad to U.S. Citizen parent(s)/naturalization on date citizenship was

that after such serious consideration he/she wished to proceed to renounce his/her U.S.

behavior to call into question his/her competence. Consular Officer was satisfied that the

during the renunciant's interview(s) and in the Statement of Understanding.

renunciant fully comprehended the consequences of his/her actions, in particular as outlined

The Consular Officer was satisfied that [Ms./Mr. Surname] appeared to be acting out of his/her own free will and did not appear to be operating under any form of duress, coercion, or undue influence by any person, and that the renunciant appeared to understand the irrevocable nature

The renunciant then executed the Statement of Understanding Concerning the Consequences and Ramifications of Relinquishment or Renunciation of U.S. Citizenship and took the Oath of

I am satisfied that [Full Name of U.S. citizen] took the Oath of Renunciation voluntarily and with

[If Consular Officer recommends DENIAL, strike inapplicable language above and include a

[Strike section if not applicable] The Certificate of Naturalization is attached herewith for

transmission to the Department of Homeland Security for cancellation upon approval of the CLN.

Form DS-4081, Statement of Understanding Concerning the Consequences and Ramifications of

Form DS-4082 Witnesses' Attestation Renunciation/Relinquishment of Citizenship (as applicable)

Thank you for contacting us regarding renouncing or relinquishing U.S. citizenship. Please do

appointment. Please read the email carefully. You must request an appointment and submit the

completed [questionnaire or document (attached)] to the following email address: [post email address]. You may also pose any questions you may have and request additional information

Renunciation of U.S. citizenship must 1) be taken in the presence of a diplomatic or consular officer; 2) be taken outside the United States; and 3) be in the precise form prescribed by the Secretary of State. It is an irrevocable action that cannot be reversed. Should you choose to pursue renunciation of your U.S. citizenship, you must provide all information requested and

Nationality of the United States" and a "Statement of Understanding." These documents form

Renunciation of U.S. Citizenship by Person Claiming a Right of Residence in the United States;

The Department of State has implemented a fee of \$2350 for administrative processing of a

renunciation. The \$2350 fee is NOT refundable if the Certificate of Loss of Nationality is not

questions or would like additional information, please email Your Post@state.gov to seek

currency] or by major credit card on the day of your appointment to take the oath of

request for a Certificate of Loss of Nationality. This fee is payable in either U.S. dollars or [local

Once you have all forms filled out and you have gathered the required evidence, or if you have

Please complete the attached [questionnaire or document] and, if we so request, the Form DS-

If you arrive fully prepared for your appointment, we will likely process your loss of nationality in one interview. If you do not have the forms filled out or if you do not have all required original

renunciation or the intentionality of your loss of citizenship, you will need to return for a second

evidence, or if there are questions regarding the voluntariness of your taking the oath of

-Completed and unsigned Form DS-4079 if we requested you to complete this Form ();

Birth Abroad, Certificate of U.S. Citizenship, or Certificate of U.S. Naturalization.

--Your U.S. Social Security Card, if you have one, or your social security number.

if you do not have one of the citizenship documents listed above.

--The address of your last residence in the United States.

renunciation relinquishment and renunciation.

accept debit cards or personal checks.

--Original proof of other citizenship (often a valid foreign passport).

--Your most recent U.S. passport and, if you have ever been issued one, your Consular Report of

--Your original or certified U.S. birth certificate (not a photocopy) as evidence of U.S. citizenship,

-Original evidence of name changes, if applicable (usually marriage certificates or official name

-Original evidence of your prior expatriating act if you are documenting a prior relinquishment of

foreign government post, or evidence of service in a foreign state military force as an officer or if the foreign military force was engaged in hostilities with the United States). This is not required if

Possible Loss of U.S. Nationality and Dual Nationality to learn about the difference between non-

--\$2350 [or current fee according to Schedule of Fees in 22 CFR 22.1] for documentation of your

--A properly stamped self-addressed envelope by registered mail so we can mail your Certificate of Loss of Nationality. The Certificate will be mailed from this mission to your address so please

Please see the Internal Revenue Service (IRS) information on U.S. federal tax Form 8854 "Initial and Annual Expatriation Information Statement." You are responsible for fully informing yourself of, and complying with, the federal tax consequences of relinquishing United States citizenship.

Should you have any questions please send an e-mail to [Your Post@state.gov]. Please note

expatriation process, you may speak telephonically or in-person with a consular mission member

person discussion, and decide to schedule an appointment to take the Oath of Renunciation, we

**UNCLASSIFIED (U)** 

or consular officer at the embassy/consulate. If you choose not to request a telephonic or in-

will assume you fully understand the loss of nationality requirements and process described

that if you do not understand any aspect of the loss of nationality requirements or process

described above or you are unsure about whether you would like to continue with the

U.S. citizenship (usually a foreign certificate of citizenship or naturalization with the date you became a foreign citizen, a foreign oath of allegiance signed by you, evidence of service in a

you are currently a U.S. citizen renouncing your U.S. citizenship. Please see Advice About

request for a Certificate of Loss of Nationality. We accept cash and credit cards but do not

purchase the proper stamped envelope based on your mailing address.

above and have chosen to proceed with the expatriation process.

4079 (), and include the completed documents with your appointment request. Your appointment request should indicate that you read this email and all the cited information brochures, and that you have filled out all your required forms and gathered all required supporting documentation.

the basis for the U.S. Department of State's decision regarding the U.S. citizen's request to

come in person to the U.S. Embassy/Consulate to sign an "Oath of Renunciation of the

Please read closely these additional documents before scheduling an appointment:

renounce or relinquish citizenship and are enclosed for your information.

Advice About Possible Loss of U.S. Nationality and Dual Nationality.

additional information or to schedule an appointment.

**IMPORTANT NOTE REGARDING APPOINTMENTS** 

At the time of your appointment you must bring:

-Completed and unsigned Form DS-4080;

-Completed and unsigned Form DS-4081;

This email contains very specific steps you need to follow for your loss of nationality

Renunciation of Nationality of United States in the presence of a Consular Officer.

the intent to renounce U.S. nationality, an expatriating act under INA 349(a)(5).

detailed description in support of the recommended denial.]

Form DS-4083, Certificate of Loss of Nationality of the United States

Relinquishment or Renunciation of U.S. Citizenship.

U.S. Certificate of Naturalization (as applicable)

not reply to this email. This inbox is not monitored.

Form DS-4079 (as applicable)

directed to this email address.

Renunciation of U.S. Nationality;

approved by the Department.

appointment.

change document).

Form DS-4080, Oath/Affirmation of Renunciation of Nationality of United States

In accordance with <u>7 FAM 1260</u>, the attached Certificate of Loss of U.S. Nationality (CLN),

Consular mission members previously provided the renunciant with copies of the U.S.

(f) The second paper copy of the CLN package, complete with original seals and signatures, should be sent to CA/OCS/ACS per 7 FAM 1228.6(d).

<Date>

TO:

FROM:

TAGS:

REF:

acquired].

nationality.

Enclosures:

b. Sample Consular Electronic linformation Session Provided to a Proposed Renunciant:

of renunciation of U.S. nationality.

UNCLASSIFIED MEMORANDUM

CPAS

7 FAM 1260; INA 349(a)(5)

ALIASES: List all other prior names used (if applicable)

of Nationality. [Remove deny if no objection]

SUBJECT: CITIZENSHIP: Renunciation and Loss of Nationality:

| <Name of U.S. Citizen, with surname first in all caps>(e.g., SMITH, Joseph)

OTHER NATIONALITIES HELD: List other nationalities (may be multiple)

country place of birth] is submitted to the Department for final determination.

Advice About Possible Loss of U.S. Nationality and Dual Nationality.

7 FAM 1269 SAMPLE CONSULAR DOCUMENTS IN A RENUNCIATION CASE

a. Sample Consular Officer Opinion in a Renunciation Loss of Nationality Case:

h. Any statement of reasons for renouncing must be made in a separate affidavit or a signed written statement, which should be made part of the record. If the person does not understand English this should also be witnessed. i. You must keep a detailed written record of every interaction with the renunciant, and, following the renunciation, must provide a signed Consular Officer's Opinion to CA/OCS/ACS. This opinion should include the consular officer's assessment of the renunciant's state of mind (in particular, whether the renunciant appeared to be acting out of his or her own free will and to have fully understood the consequences of renunciation) and the reasons given, if any, for desiring to renounce. Such opinions might note if there appeared to be family pressure to renounce, if the individual was likely renouncing for tax avoidance purposes, etc. The opinion should also note if the renunciant displays animosity or has spoken threateningly towards the United States, per 7 FAM 1245 (Secret Service – Warren Commission Report). See 7 FAM 1269a for a sample Consular Officer Opinion in a Renunciation Case. j. See 7 FAM 1220 regarding preparation of the Certificate of Loss of Nationality, and disposition of evidence of citizenship (passport, naturalization certificate, certificate of citizenship, etc.). 7 FAM 1227e provides specific guidance regarding disposition of passports. 7 FAM 1227e(4) and 7 FAM 1227e(5) provide guidance regarding what to do if the intended expatriate advises the post that he or she needs the U.S. passport immediately because of intended travel to the United States or if he or she needs the U.S. passport immediately because it contains valid foreign visas. 7 FAM 1263 TRANSLATIONS, INTERPRETERS AND WITNESSES (CT:CON-586; 07-06-2015) (1) If the renunciant cannot read but speaks English: (a) You must read all documents to the renunciant;

a. The need for translations, interpreters, and witnesses for renunciations arises when a potential renunciant cannot read or when the renunciant's comprehension of English is in question. Procedures for these situations are as follows: (b) The renunciant and two disinterested witnesses (not relatives, friends or associates) must sign all documents in your presence; (2) If the renunciant can neither read nor speak English but can read or speak another language: (a) If post does not have translations (see 7 FAM 1263 a(2)(b) below), you must contact the Department (CA/OCS/ACS) regarding preparing or obtaining translations of Form DS-4081 Statement of Understanding and Form DS-4080 Oath of Renunciation or other documents, which may be subject to the availability of funds; (b) The renunciant and two disinterested witnesses must sign all documents, including the original English documents and the translations; (c) A disinterested interpreter (this can be U.S. embassy/consulate locally employed staff (LE staff)) (who may also serve as one of the witnesses) must attest in your presence that the renunciant has read and has indicated his or her understanding of all of the documents in the language that he or she understands; (3) If the renunciant speaks a language other than English but cannot read:

(a) If post does not have translations you must contact the Department (CA/OCS/ACS) regarding preparing or obtaining translations of Form DS-4080, Oath of Renunciation of the Nationality of the United States, and Form DS-4081, Statement of Understanding Concerning the Consequences and Ramifications of Relinquishment or Renunciation of U.S. Citizenship or other documents, subject to the availability of funds; (b) All documents must be read to the renunciant; (c) The renunciant and two disinterested witnesses must sign all documents, including the original English documents and the translations; (d) A disinterested interpreter (this may be a U.S. embassy/consulate locally employed staff (LE staff)) (who may also serve as one of the witnesses) shall attest in the presence of the consular officer that the renunciant has been read and has indicated his or her understanding of all of the documents in the language that he or she understands. b. Copies of translated documents (Statement of Understanding, Oath of Renunciation) in locally spoken languages should be kept at post for future cases of non-English speaking renunciants. LE staff employees may serve both as interpreters and witnesses if they speak the same language or dialect as the renunciant as long as they are disinterested parties (not relatives, friends or associates).

7 FAM 1264 DISPOSITION OF DOCUMENTS AND DEPARTMENT APPROVAL (CT:CON-586: 07-06-2015) a. <u>7 FAM 1220</u> provides guidance about preparation of the loss-of-nationality packet and transmittal to the Department. b. You should prepare two (2) original signed and sealed copies of the entire renunciation package. Both copies must contain the Consular Officer's signature, the renunciant's signature, the appropriate raised seal, and no typographical errors. (See checklists in 7 FAM Exhibit 1227(B) (Renunciation) and 7 FAM 1268). The DS-4083 must contain the official stamp reflecting departmental approval, see example in subparagraph (5) below. The package includes: (1) Form DS-4083, Certificate of Loss of Nationality of the United States; (2) Form DS-4080, Oath/Affirmation of Renunciation of the Nationality of the United States; (3) Form DS-4081, Statement of Understanding Concerning the Consequences and Ramifications of Relinquishment or Renunciation of U.S. Citizenship; (4) Form DS-4082, Witnesses' Attestation Renunciation/ Relinquishment of Citizenship, to be used only when the person relinquishing or renouncing citizenship does not speak English. (5) Sample of Official Stamp: CERTIFICATE OF LOSS OF NATIONALITY

Overseas Citizens Services DEPARTMENT OF STATE Note: While Form DS-4079, Request for Determination of Possible Loss of United States Citizenship, is not standard or typically necessary for renunciation cases, where there is a question about intent it may prove useful. Further, the DS-4079 may serve as a helpful tool for information gathering in appropriate cases regarding, for example, ties to the United States and the host country, or possible earlier commission of an expatriating act. In short, consular officers should not seek completion and signature of the DS-4079 in renunciation cases as a matter of routine but only if pertinent as described above.

7 FAM 1265 RENUNCIATION AND SPECIAL CIRCUMSTANCES (CT:CON-586; 07-06-2015) a. For information regarding loss of nationality of minors, prisoners, persons of questionable mental competence or with a mental or developmental disability, criminal defendants or convicts in plea-bargain cases, members of cults, and other special circumstances, see 7 FAM 1290. b. Questions about military service, criminal liability and extradition, and liability for civil obligations including child support should be directed to the appropriate agency with expertise. See 7 FAM 1266 regarding taxation and 7 FAM 1267 regarding firearms. **7 FAM 1266 RENUNCIATION AND TAXATION** (CT:CON-586; 07-06-2015) a. If a would-be renunciant indicates a desire to renounce U.S. citizenship for the purpose of tax avoidance, (see INA 212(a)(10)(e) and any pertinent guidance adopted by the Department), you should consult 7 FAM 1262.4(i) regarding recordation in the consular officer opinion of the purpose stated by the renunciant, and should inform the person that: (1) Renunciation may not exempt him or her from U.S. income taxation; and (2) If the Department of Homeland Security determines that the renunciation is motivated by tax avoidance purposes, the individual will be found inadmissible to the United States under Section 212(a)(10)(E) of the Immigration and Nationality Act

(INA 212(a)(10)(E), 8 U.S.C. 1182(a)(10)(E)), as amended.

b. For all renunciants you should advise the person to contact the Office of International Operations of the Internal Revenue Service for further information, including regarding potential tax obligations. See 7 FAM 1243, Internal Revenue Service (IRS), Taxation and Loss of Nationality. c. As noted above, questions about expatriation and taxation should be directed to the IRS or IRS website. Consular officers are not in a position to provide any advice or answer any questions about taxation. 7 FAM 1267 RENUNCIATION AND THE BRADY ACT (CT:CON-586; 07-06-2015) a. The Brady Handgun Violence Prevention Act (Brady Act) of 1993, Public Law 103-159 — Persons Who Renounce U.S. Citizenship Ineligible to Purchase Firearms, provides that it is unlawful to sell firearms to persons for whom a finding of loss of nationality due to renunciation has been made. b. Subsequent laws have extended this restriction to the transporting of hazardous materials by renunciants and other activities. The U.S. Department of State and the FBI entered into an interagency agreement on the sharing of information concerning renunciants of May 1998 (CA FBI 1998 MOU)—persons who lose U.S. citizenship under Section 349(a)(5) INA. See 18 U.S.C. 922 Unlawful Acts — Sale of Firearms to Renunciants; Federal Register 68, 86, May 5, 2003 Transporting Hazardous Materials By Renunciants. c. For additional information, see <u>7 FAM 1244</u>. 7 FAM 1268 CHECKLIST (CT:CON-586; 07-06-2015) When an individual approaches a post claiming the desire to renounce his or her U.S. citizenship, you should: (1) Confirm the individual's U.S. citizenship; (2) Provide the brochures listed in 7 FAM 1262.2a; (3) Counsel the individual about the extremely serious and irrevocable consequences attendant to the renunciation of U.S. citizenship and advise her or him to schedule an appointment with post to renounce citizenship only after having reflected seriously on the matter. If this information is initially imparted by telephone or electronically, record the contents of the conversation or information provided electronically in the ACS system. (4) If the individual decides to proceed, have the individual execute (a) Form DS-4080, Oath of Renunciation of the Nationality of the United States; (b) Form DS-4081, Statement of Understanding Concerning the Consequences and Ramifications of Relinquishment or Renunciation of U.S. Citizenship; and (c) Form DS-4079, Request for Determination of Possible Loss of United States Citizenship, (as appropriate). The DS-4079 is not standard in a renunciation but may be useful if needed for information gathering or to address questions (d) Scan as a single PDF file and transmit, using the ACS system, one original paper set of the CLN, the Oath/Affirmation of Renunciation, Statement of Understanding, consular officer opinion, and all other pertinent documentation (including

regarding intent.

procedures.

(CT:CON-586; 07-06-2015)