

7 FAM 1240 INTERAGENCY COORDINATION AND REPORTING REQUIREMENTS

*(CT:CON-449; 03-25-2013)
(Office of Origin: CA/OCS/L)*

7 FAM 1241 INTRODUCTION TO INTERAGENCY COORDINATION AND REPORTING REQUIREMENTS

(CT:CON-407; 06-29-2012)

- a. The Bureau of Consular Affairs (CA) coordinates closely with various offices in the Department of State and other Federal agencies, and with U.S. States, on issues related to expatriation. Much of this interagency coordination is mandated by Federal law and policy guidelines. CA/OCS/L provides copies of approved Certificates of Loss of Nationality (CLNs) to the following Federal agencies pursuant to statutory requirements:
 - (1) U.S. Citizenship and Immigration Services (USCIS);
 - (2) Federal Bureau of Investigation (FBI);
 - (3) Internal Revenue Service (IRS).
- b. In addition, loss-of-nationality cases involving threats against the United States or U.S. officials may also be brought to the attention of the U.S. Secret Service, consistent with the Warren Commission recommendations. (See 7 FAM 1245.)

7 FAM 1242 DEPARTMENT OF HOMELAND SECURITY, U.S. CITIZENSHIP AND IMMIGRATION SERVICES (DHS/USCIS)

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CA/OCS/L provides copies of all approved CLNs to the U.S. Citizenship and Immigration Service (USCIS) under INA 358 (8 U.S.C. 1501).

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CLNs are sent to:
USCIS Records Operations Branch
Douglas Development Corp. Bldg. – 4th Floor
111 Massachusetts Ave., NW
Washington, DC 20529

7 FAM 1243 INTERNAL REVENUE SERVICE (IRS), TAXATION AND LOSS OF NATIONALITY

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- a. CA/OCS/L provides copies of all approved CLNs to the IRS.

CLNs are sent to:
Internal Revenue Service
11511 Roosevelt Blvd.
DP: S-607
Philadelphia, PA 19154

- b. 26 U.S.C. 6039G(d)(2) provides that the Secretary of State shall provide to the Secretary of the Treasury a copy of each certificate as to the loss of U.S. nationality under INA 358 (8 U.S.C. 1501), which is approved by the U.S. Secretary of State. This includes both findings of loss of nationality due to renunciation of citizenship (INA 349(a)(5) (8 U.S.C. 1481(a)(5)) and findings of loss of nationality under INA 349(a)(1), INA 349(a)(2), INA 349(a)(3), and INA 349(a)(4) (8 U.S.C. 1481).
- c. Consular officers no longer obtain tax information from renunciants as previously required by the Health Insurance Portability and Accountability Act of 1996 (otherwise known as the Kennedy-Kassebaum Bill), Public Law 104-191, signed into law on August 21, 1996. The American Jobs Creation Act of 2004 (AJCA) (Public Law 108-357) made substantial changes to both the tax Section 877 (26 U.S.C. 877) of the Internal Revenue Codes and information reporting rules 26 U.S.C. 6039G that apply to individuals who expatriated or terminated their residency after June 3, 2004.
- d. U.S. citizens and U.S. noncitizen nationals who lose nationality, and legal permanent resident aliens who turn in/abandon their green cards must file a new Form IRS-8854, Initial and Annual Expatriation Information Statement. Form IRS-8854 must be filed directly with the IRS Philadelphia Service Center rather than with a U.S. embassy or consulate. In countries without a reliable mail service, the post may forward the Form IRS-8854 to CA/OCS/L for transmittal to the IRS.
- e. Form DS-4081, Statement of Understanding Concerning the Consequences and Ramifications of Relinquishment or Renunciation of U.S. Citizenship, reflects

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current guidance regarding tax implications and loss of nationality and IRS requirements that expatriates file Form IRS-8854, Initial and Annual Expatriation Information Statement.

- f. Questions about expatriation and taxation should be directed to the Internal Revenue Service (IRS) or the IRS Web site. Consular officers are not in a position to provide any advice or answer questions concerning these changes.
- g. Publication of names of individuals who have chosen to expatriate in the Federal Register: 26 U.S.C. 6039G provides that not later than 30 days after the close of each calendar quarter, the Secretary of the Treasury shall publish in the Federal Register (Federal Register Advanced Search) the name of each individual losing U.S. citizenship (within the meaning of section 877(a)) with respect to whom the Secretary receives information under the preceding sentence during such quarter. Accordingly, the names of persons losing U.S. citizenship under INA 349 (8 U.S.C. 1481) have been published as Notices in the Federal Register since 1996. This information can be located in the Federal Register by selecting "Notice" and using the search terms "Chosen to Expatriate" or "6039G."

Direct inquirers to:
IRS Form-8854 Initial and Annual Expatriation Information Statement
IRS 8854 Instructions
IRS Expatriation Tax
IRS Notice 2005-36
IRS Publication 519 U.S. Tax Guide for Aliens
IRS Abusive Off-Shore Tax Avoidance Schemes

7 FAM 1244 FEDERAL BUREAU OF INVESTIGATION (FBI)

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- a. CA/OCS/L provides copies of all CLNs approved under INA 349(a)(5) to the FBI, National Instant Criminal Background Check System (NICS).

Copies of CLNs are sent to:
Federal NICS Liaison Specialist
NICS Section
Criminal Justice Information Services Division
FBI West Virginia Complex
Module A-3
1000 Custer Hollow Road

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Clarksburg, WV 26306

- b. The Brady Handgun Violence Prevention Act (Brady Act) of 1993, Public Law 103-159, as amended by the NICS Improvement Amendments Act of 2007 (NIAA), Public Law 110-180, 122 Statutes at Large 2559, enacted January 8, 2008, provides that it is unlawful to sell firearms to persons for whom a finding of loss of nationality due to renunciation has been made. Subsequent laws have extended this restriction to the transporting of hazardous materials by renunciants and other activities. The Brady Act also required establishment of the National Instant Criminal Background Check System (NICS) used by Federal firearms licensees (FFLs) to determine immediately by telephone, or other electronic means, whether the transfer of a firearm would be in violation of Federal or State law. See the National Instant Criminal Background Check System Fact Sheet for additional information.
- c. The U.S. Department of State, Bureau of Consular Affairs, Directorate of Passport Services (CA/PPT) and the FBI entered into an interagency agreement (1998 Memorandum of Understanding (MOU)) on the sharing of information concerning renunciants (persons who lose U.S. citizenship under INA 349(a)(5) and 8 U.S.C. 1481(a)(5)). Per the MOU, CA/PPT provided existing Consular Lookout and Support System (CLASS) data to the FBI. CA/OCS/L provides hard copies of subsequently approved CLNs (under INA 349(a)(5)) to the FBI to be put into the National Instant Criminal Background Check System.

Authorities

18 U.S.C. 922(d)(7) Unlawful Acts: Sale or otherwise dispose of firearms or ammunition to renunciant.

18 U.S.C. 922(g)(7) Unlawful Acts: Shipment transport in interstate or foreign commerce, or possess in or affecting commerce, any firearm or ammunition; or to receive any firearm or ammunition which has been shipped or transported in interstate or foreign commerce by renunciant.

FR 68, 86, May 5, 2003: Transporting Hazardous Materials by Renunciants.

FR 70, No. 82, April 29, 2005: Limitations on the Issuance of Commercial Driver's Licenses With a Hazardous Materials Endorsement.

49 CFR 1572.105 Citizenship Status; Credentialing and Background Checks for Maritime and Land Transportation Security.

27 CFR 478.32: Prohibited Shipment, Transportation, Possession, or Receipt of Firearms and Ammunition by Certain Persons.

7 FAM 1245 SECRET SERVICE - WARREN COMMISSION

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- a. Consistent with the special reporting procedures recommended by the Warren Commission Report (WCR) on the assassination of President John F. Kennedy (see Appendix 15 WCR and Recommendations 11 and 12 of the Warren Commission Report (Executive Order 11130)), if a would-be renunciant exhibits hostility toward the United States, its government, or officials and shows indications of mental or emotional instability, the consular officer should notify CA/OCS/L (Ask-OCS-L@state.gov), which will coordinate with the Passport Services, Office of Legal Affairs and Law Enforcement Liaison Legal Affairs Division (CA/PPT/L/LA), the Office of the Legal Adviser for Consular Affairs (L/CA), the Office of the Legal Adviser for Law Enforcement and Intelligence (L/LEI) and the Bureau of Diplomatic Security (DS) to ensure that pertinent information is relayed to U.S. law enforcement and intelligence authorities as appropriate.
- b. Posts may also report specific credible threat information to the regional security officer (RSO) who will coordinate with the FBI legal attaché and other law enforcement authorities as appropriate.

7 FAM 1246 THROUGH 1249 UNASSIGNED