
☐ **Social Security and Medicare**

Give the SSA your foreign address and answer its questionnaires; understand that Medicare generally does not cover care outside the US.

☐ **State ties, banks and brokerages**

Change your driver's license, voter registration and mailing address; ask each bank and brokerage what it will do with a non-US address before you leave, and update to Form W-8BEN once you are a nonresident.

Notifying the IRS

01 Perform the expatriating act

Citizens: take the oath of renunciation in person before a US consular officer abroad and pay the \$450 fee; your expatriation date is the date of the oath, once the Department approves the Certificate of Loss of Nationality. Green-card holders: file Form I-407; your date is the date you file it. Non-citizens without a green card: leave, and keep proof of your last day of presence.

02 File the dual-status return with Form 8854

File Form 1040-NR (or 1040) marked 'Dual-Status Return' for the year of expatriation, attach the initial Form 8854, and mail a copy of Form 8854 to the IRS in Austin. Due by the return's due date including extensions — 15 June automatically if you are abroad, 15 October with Form 4868. A missed Form 8854 carries a \$10,000 penalty.

03 File the final FBAR and Form 8938

FinCEN Form 114 is due 15 April with an automatic extension to 15 October for any year your foreign accounts exceeded \$10,000 in aggregate; Form 8938 goes with the return above the thresholds for those living abroad (\$200,000 single / \$400,000 joint at year end).

04 Keep filing where a tail remains

File Form 8854 every year you have deferred mark-to-market tax, eligible deferred compensation or a nongrantor-trust interest. File Form 1040-NR in any later year with US-source income. Keep the file: the IRS can revisit the net-worth and compliance tests long after you leave.

Next step

Get your documents compiled into a structured report for \$27 at exitusa.app, then add a written team review & opinion memo (\$497) before you sever ties. Questions: hello@exitglobal.app