#### **United States Department of State**



# **Foreign Affairs Manual**

VOLUME 9 – Visas

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# 9 FAM 40.105 FORMER CITIZENS WHO RENOUNCED CITIZENSHIP TO AVOID TAXATION

### Changes

- 1. This Change Transmittal issues updates to 9 FAM 40.105 Regs/Statutes.
- 2. Change Transmittal has replaced the term, Transmittal Letter. Change Transmittal was selected as being more appropriate in this age of electronic information transmission. The FAM volume's transmittal acronym and numerical series remains in place.
- 3. Revisions since the last update appear in *italics* and *dark magenta*. Other than formal titles, the italics will be removed the next time the material is updated. Only current changes will appear in italics. Italics provide a historical record of changes.
- 4. Officers are reminded that Department-issued materials not codified in the Foreign Affairs Manual or its supplemental Foreign Affairs Handbook series generally have no regulatory validity (see 2 FAM 1115.2).

## Filing Instructions (Paper Copies)

- Remove and discard the old 9 FAM 40.105 Regs/Statutes (CT:VISA-978; 06-27-2008, 2 pages) and insert the new 9 FAM 40.105 Regs/Statutes (CT:VISA-1338; 10-05-2009, 1 page).
- 2. After inserting the material in the binder, insert this change transmittal letter immediately following the CT Checklist, then fill in the entry line for CT:VISA-1338, and initial.

## **Distribution Notice**

1. The Foreign Affairs Manual and Handbooks (unclassified) official version can be found on the State Department's Intranet site.

- 2. All posts and offices keeping paper versions of the Foreign Affairs Manual are responsible for maintaining the FAM on a current basis (see 2 FAM 1116.5).
- 3. Use **KFAM** and **AINF** TAGS on **all** communications on FAM/FAH issues; direct questions concerning issuance, validity, and updating to A/GIS/DIR. Direct questions concerning substance and interpretations to the office indicated at the end of this change transmittal letter.

#### (CA/VO/L/R)