

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

*(CT:VISA-1338; 10-05-2009)  
(Office of Origin: CA/VO/L/R)*

### **9 FAM 40.105 RELATED STATUTORY PROVISIONS**

*(CT:VISA-1338; 10-05-2009)*

See INA 212(a)(10)(E) (8 U.S.C. 1182(a)(10)(E)).

#### **INA 212(A)(10)(E)**

(E) Former *Citizens* who *Renounced Citizenship to Avoid Taxation*

Any alien who is a former citizen of the United States who officially renounces United States citizenship and who is determined by the Attorney General to have renounced United States citizenship for the purpose of avoiding taxation by the United States is inadmissible.

### **9 FAM 40.105 RELATED REGULATORY PROVISIONS**

*(CT:VISA-1338; 10-05-2009)*

See 22 CFR 40.105.

#### **Section 40.105 Former citizens who renounced citizenship to avoid taxation.**

An alien who is a former citizen of the United States, who on or after September 30, 1996, has officially renounced United States citizenship and who has been determined by the Secretary of Homeland Security to have renounced citizenship to avoid United States taxation, is ineligible for a visa under INA 212(a)(10)(E).

[62 FR 67568, (Dec. 29, 1997, *effective 4/1/97*); 71 FR 34519 (06/15/06)]