

**BACKGROUND AND ISSUES RELATING TO TAXATION OF  
U.S. CITIZENS WHO RELINQUISH THEIR CITIZENSHIP  
AND LONG-TERM RESIDENT ALIENS WHO RELINQUISH  
THEIR U.S. RESIDENCY**

Scheduled for a Public Hearing

Before the

**SUBCOMMITTEE ON OVERSIGHT**

of the

**HOUSE COMMITTEE ON WAYS AND MEANS**

on March 27, 1995

Prepared by the Staff

of the

**JOINT COMMITTEE ON TAXATION**

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