



IRS Provides New Relief Procedures for Certain Former Citizens

Trusts & Estates Client Alert

September 12, 2019

On September 6, 2019, the U.S. Internal Revenue Service ("IRS") announced a new program that grants relief to certain individuals who renounced their U.S. citizenship or who may do so in the future. Under this procedure, qualifying persons who renounced U.S. citizenship after March 18, 2010, can avoid the imposition of otherwise applicable taxes, interest and penalties.