



BDO Seidman, LLP
Accountants and Consultants

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Reminder: **Permanent Address Notification to the Immigration and Naturalization Service (INS)**

Expatriate Tax Alert

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Given the current level of scrutiny by the U.S. Department of Homeland Security on immigration, we thought this often overlooked rule warranted a reminder...

U.S. immigration law and regulations require that all foreign nationals, including lawful permanent residents (green card holders), report each personal change of address to the INS on Form AR-11 within 10 days of moving. The form can be downloaded at <http://www.bcis.gov/graphics/formsfee/forms/ar-11.htm>

The completed form should be submitted to the U.S. Department of Homeland Security **once the assignee has secured permanent accommodation.**

Notification to the INS about a change of address is **an obligation of the foreign national employee**, and not the U.S. employer. Each violation of this requirement is punishable by a fine of up to \$200 and imprisonment for 30 days. In addition, a violation may constitute a ground for removal unless the foreign national establishes that the failure was reasonable, excusable or was not willful.

The form requests an Alien Card number. This **ONLY** applies to green card holders. Foreign nationals who do not hold a green card must still file this form, but should leave this field blank

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