Pat, on the 3520A, Under U.S. Person Defined:

**See meaning of section 7701(a)(31)(A), and**

**U.S. Person**

A U.S. person is: A citizen or resident alien of the United States Pub. 519, U.S. Tax Guide for Aliens, for guidance on determining resident alien status),’

A domestic partnership,

A domestic corporation,

Any estate (other than a foreign estate, within the

**See meaning of section 7701(a)(31)(A), and**

Any domestic trust (defined above).

**Here is 7701 :**

[TITLE 26](http://www.law.cornell.edu/uscode/26/usc_sup_01_26.html) > [Subtitle F](http://www.law.cornell.edu/uscode/26/usc_sup_01_26_10_F.html) > [CHAPTER 79](http://www.law.cornell.edu/uscode/26/usc_sup_01_26_10_F_20_79.html) **> § 7701**

**Definitions**

**(a)** When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

**(1)** **Person**

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

**(4)** **Domestic**

The term “domestic” when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.

**(5)** **Foreign**

The term “foreign” when applied to a corporation or partnership means a corporation or partnership which is not domestic.

**(9)** **United States**

The term “United States” when used in a **geographical sense** **includes only the States and the District of Columbia.**

**(10) State**

**The term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.**

**(11)** **Secretary of the Treasury and Secretary**

**(A)** **Secretary of the Treasury**

The term “Secretary of the Treasury” means the Secretary of the Treasury, personally, and shall not include any delegate of his.

**(B)** **Secretary**

The term “Secretary” means the Secretary of the Treasury or his delegate.

**(12)** **Delegate**

**(A)** **In general**

The term “or his delegate”—

**(i)** when used with reference to the Secretary of the Treasury, means any officer, employee, or agency of the Treasury Department duly authorized by the Secretary of the Treasury directly, or indirectly by one or more redelegations of authority, to perform the function mentioned or described in the context; and

**(ii)** when used with reference to any other official of the United States, shall be similarly construed.

**(30)** **United States person**

The term “United States person” means—

**(A)** a citizen or resident of the United States,

**(B)** a domestic partnership,

**(C)** a domestic corporation,

**(D)** any estate (other than a foreign estate, within the meaning of paragraph (31)), and

**(E) any trust if—**

**(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and**

**(ii) one or more United States persons have the authority to control all substantial decisions of the trust.**

**(31)** **Foreign estate or trust**

**(A) Foreign estate**

**The term “foreign estate” means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.**

**(B)** **Foreign trust**

The term “foreign trust” means any trust other than a trust described in subparagraph (E) of paragraph (30).

**(39) Persons residing outside United States**

**If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to—**

**(A) jurisdiction of courts, or**

**(B) enforcement of summons**.

**(42)** **Substituted basis property**

The term “substituted basis property” means property which is—

**(A)** transferred basis property, or

**(B)** exchanged basis property.

**(43)** **Transferred basis property**

The term “transferred basis property” means property having a basis determined under any provision of subtitle A (or under any corresponding provision of prior income tax law) providing that the basis shall be determined in whole or in part by reference to the basis in the hands of the donor, grantor, or other transferor.

**(44)** **Exchanged basis property**

The term “exchanged basis property” means property having a basis determined under any provision of subtitle A (or under any corresponding provision of prior income tax law) providing that the basis shall be determined in whole or in part by reference to other property held at any time by the person for whom the basis is to be determined.

**(45)** **Nonrecognition transaction**

The term “nonrecognition transaction” means any disposition of property in a transaction in which gain or loss is not recognized in whole or in part for purposes of subtitle A.

**47)** **Executor**

The term “executor” means the executor or administrator of the decedent, or, if there is no executor or administrator appointed, qualified, and acting within the United States, then any person in actual or constructive possession of any property of the decedent.

**(50)** **Termination of United States citizenship**

**(A)** **In general**

An individual shall not cease to be treated as a United States citizen before the date on which the individual’s citizenship is treated as relinquished under section [877A](http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00000877---A000-.html) [(g)(4)](http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00000877---A000-.html#g_4).