

## PREFACE AND CAVEAT

Welcome to the second edition of *AILA's U.S. Citizenship and Naturalization Law Toolbox: Essential Resources for Representing Clients Seeking to Acquire, Prove, or Relinquish U.S. Citizenship, Including Practical Forms, Tips, and Samples*—a comprehensive resource for immigration attorneys.

Since the prior edition was published in 2021, developments in law, policy, and agency practice continue to shape citizenship and naturalization case processing and outcomes. USCIS has issued policy guidance and implemented changes affecting good moral character determinations, denaturalization, the civics test, and tax considerations associated with the commencement of U.S. citizenship. This edition reflects these developments and offers updated, practical guidance in this evolving area of practice, including a comprehensively revised article addressing citizenship-related tax issues.

The *Toolbox* brings together contributions from experienced practitioners offering sound legal analysis grounded in practical experience. The articles and samples serve both as a substantive reference and a hands-on guide, offering strategies, tips, and tools that can help you effectively represent your clients.

The materials are organized by subject matter, beginning with naturalization requirements and procedures, followed by appeals, automatic acquisition of citizenship, loss or relinquishment of citizenship, and related tax considerations. Practical forms, sample documents, and checklists are grouped alongside the relevant discussions.

AILA extends its sincere gratitude to the contributing authors for generously sharing their time and expertise. We hope this updated edition continues to be a trusted and practical resource as you guide your clients through the citizenship and naturalization process.

Finally, we want to thank Noah Klug, Irene Scharf, and Scott Titshaw, the editors who helped shape the first edition of the *Toolbox*, paving the way for this subsequent edition.

**CAVEAT:** The Trump Administration continues to implement immigration-related changes on an ongoing basis. As a result, *practitioners must supplement the information provided in this Toolbox in order to keep up to date.* In addition to primary sources of law, practitioners are encouraged to review AILA's website for the latest information and developments in immigration law and policy.