

9 FAM APPENDIX H, 300 INTERNAL REVENUE SERVICE

(CT:VISA-1873; 09-07-2012)
(Office of Origin: CA/VO/L/R)

9 FAM APPENDIX H, 301 "SAILING PERMIT" OR "DEPARTURE PERMIT" (CERTIFICATE OF COMPLIANCE) REQUIREMENTS

(CT:VISA-1118; 11-17-2008)

Resident and nonresident aliens departing the United States usually have to show that they have complied with the U.S. income tax laws before departing from the United States. They do this by obtaining a certificate of compliance, commonly called a "Departure Permit" or "Sailing Permit" from the Internal Revenue Service (IRS).

9 FAM APPENDIX H, 302 CERTAIN NONIMMIGRANTS EXEMPT

(CT:VISA-1118; 11-17-2008)

Some foreign diplomats, employees of foreign governments, students, trainees, and exchange visitors do not need a departure permit. Travelers can find out if they belong in this category by referring to Publication 519, U.S. Tax Guide for Aliens.

9 FAM APPENDIX H, 303 PROCEDURE WHEN "SAILING PERMIT" REQUIRED

9 FAM Appendix H, 303.1 Required Forms

(CT:VISA-1118; 11-17-2008)

- a. Aliens without taxable income, or a resident alien who is leaving only temporarily, should use Form IRS-2063, U.S. Departing Alien Income Tax Statement, to apply for a departure permit. Resident aliens leaving the United States with no definite plans to return for the year will have to complete Form IRS-1040-C, **U.S. Departing Alien Income Tax Return**, in order to get a

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U.S. Department of State Foreign Affairs Manual Volume 9
Visas

departure permit.

- b. Nonresident aliens who have been in the United States more than 90 days and have earned taxable income of \$3000 or more will also have to complete Form IRS-1040-C to receive a departure permit. Resident and nonresident aliens must pay all tax shown as due on the Form IRS-1040-C, unless they furnish a bond, or the IRS is satisfied that their leaving will not jeopardize collection of the tax. Any tax paid counts as a payment on their final tax return (either Form 1040 or Form 1040NR) that is filed after the end of the tax year.

9 FAM Appendix H, 303.2 When and Where to Apply for "Sailing Permit"

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- a. Travelers should apply for the departure permit no earlier than 30 days before they plan to leave. They should apply at least two weeks in advance of *their* departure. To get their departure *permits*, they should visit their nearest Taxpayer Assistance Center (walk-in IRS office). If they are married to *aliens* who *are* leaving the country with them, *couples* must go *together* to the IRS office. For information on the location of the *nearest* Taxpayer Assistance Center (walk-in IRS office), *they may* call 800-829-1040, or visit the IRS Web site. *Taxpayers* outside the United States *must* call 215-516-2000 (this is not a toll-free number).
- b. *Travelers should refer to Publication 519 for a list of which documents they should bring with them to apply for an IRS departure permit.*

9 FAM APPENDIX H, 304 OVERPAYMENTS AND REFUNDS

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If the tax computation on Form IRS-1040-C results in an overpayment, there is no tax to pay at the time *the applicant files* that return. However, the IRS cannot provide a refund at the time of departure. If *applicants* are due *refunds*, they must file Form 1040 or Form 1040NR as appropriate, by the tax return due date, including extensions.

9 FAM APPENDIX H, 305 "SAILING PERMIT" NOT A REPLACEMENT FOR U.S. INCOME TAX RETURN

(CT:VISA-1873; 09-07-2012)

Form IRS-1040-C is not an annual U.S. income tax return. If an income tax return is required by law, that return must be filed even though a Form IRS-1040-C has

UNCLASSIFIED (U)

U.S. Department of State Foreign Affairs Manual Volume 9

Visas

already been filed. The taxes paid with the Form IRS-1040-C should be taken as a credit against the tax liability for the entire tax year on *an* annual U.S. income tax return.

9 FAM APPENDIX H, 306 SOCIAL SECURITY NUMBER OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER REQUIRED

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Tax returns generally require social security numbers (SSN). To apply for an SSN, applicants should visit the local Social Security Administration office or call 1-800-772-1213. If the travelers do not have SSNs and are not eligible to obtain them, they must apply for individual taxpayer identification numbers (ITIN). They should see Form W-7 and its instructions for details on how to receive an ITIN, a process that normally takes 4-6 weeks. Those who have ITINs should enter them wherever the tax return form requests an SSN. Those who must include another person's SSNs on their returns must obtain ITINs for those individuals, too, if they do not have ITINs.