

9 FAM APPENDIX H, 300 INTERNAL REVENUE SERVICE

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

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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 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 your departure. To get their departure permit, they should visit their nearest Taxpayer Assistance Center (walk-in IRS office). If they are married to an alien who is leaving the country with them, both of them must go to the IRS office. For information on the location of the Taxpayer Assistance Center (walk-in IRS office) nearest to them, call 800-829-1040, or visit the IRS Web site. For taxpayers outside the United States, call 215-516-2000 (this is not a toll-free number).
- b. To know what documents travelers need to bring to the IRS office, refer to Publication 519.

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 they file that return. However, the IRS cannot provide a refund at the time of departure. If they are due a refund, 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

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REMINDER: 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 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 their annual U.S. income tax return.

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

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Social security numbers (SSN) are generally required to be entered on a tax return. To apply for an SSN, visit the local Social Security Administration office or call 1-800-772-1213. If the traveler does not have a SSN and is not eligible to get one, they must apply for an individual taxpayer identification number (ITIN). For details on how to do so, see Form W-7 and its instructions. It generally takes 4-6 weeks to get an ITIN. If they already have an ITIN, enter it wherever the SSN is requested on the tax return. If they are required to include another person's SSN on their return and that person does not have and cannot get a SSN, the traveler must apply for an ITIN for that other person and enter that other person's ITIN on the tax return.