9 FAM PART IV Appendix H, 300 INTERNAL REVENUE SERVICE

9 FAM PART IV Appendix H, 301 "SAILING PERMIT" (CERTIFICATE OF COMPLIANCE) REQUIREMENTS

(TL:VISA-119; 7-3-95)

Detailed information on this subject is available in several booklets published by the Internal Revenue Service, such as "United States Tax for Aliens" (IRS Publication No. 519), "Non-Resident Alien Instructions" (Form 1040NR), and "Foreign Scholars in the United States" (IRS Publication No. 518).

9 FAM PART IV Appendix H, 302 CERTAIN NONIMMIGRANTS EXEMPT

(TL:VISA-119; 7-3-95)

Certain classes of nonimmigrant aliens are exempt from the general requirement that an alien obtain a "Sailing Permit" prior to departure from the United States. These can be determined from the information pamphlets.

9 FAM PART IV Appendix H, 303 PROCEDURE WHEN REQUIRED

(TL:VISA-119; 7-3-95)

Nonimmigrant aliens required to obtain a "Sailing Permit" must file a return on Form 1040C or Form 2063 with the Internal Revenue Service between 15 and 30 days prior to their intended date of departure. Such aliens are also required to file a return for the entire year, whether or not they owe additional tax or are entitled to a refund, after their return abroad.