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Issuing Office: [General Accounting Division](#)

**EXHIBIT I**

University of California, San Diego  
Accounting Office/Payroll Division

**PROVISIONAL TAX STATEMENT INSTRUCTIONS**

In accordance with your request, you will find enclosed a provisional tax statement covering payments made to you from January 1 of the current year to the date of your departure.

Before your departure from the United States you must file Form 1040C, *U.S. Departing Alien Income Tax Return*. Upon successful completion of this process you will be issued a *Certificate of Compliance*, otherwise known as the "Sailing Permit" or "Tax Clearance," which you must possess in order to legally exit the United States.

You must obtain your tax clearance from the Internal Revenue Service. It will be necessary that you appear in person at the address shown below during the hours indicated. The office is open Monday through Friday, except for holidays.

A separate clearance is needed for each departing alien. If both husband and wife are aliens and leaving the country, both must appear even though joint tax returns are filed.

We suggest that you get your "Sailing Permit" at least two weeks before departure, but not earlier than 30 days before departure. Do not wait until the last minute as there may be some unexpected problems to settle.

Obtaining your "Sailing Permit" will be made easier if you take to the Internal Revenue Office papers and documents related to your income and stay in the United States. The following is a list of some of these papers and documents:

1. A valid passport with your Alien Registration Card or visa.
2. Copies of your U.S. income tax returns filed for the past 2 years. (if you were in the United States for less than 2 years, bring copies of the income tax returns you filed in that period.)
3. Receipts for income taxes paid on these returns.
4. Receipts, bank records, cancelled checks and other documents that prove your deductions, business expenses, and dependents claimed on the returns.
5. A statement (your enclosed provisional tax statement) from each employer you worked for this year, showing wages paid and tax withheld. If you are self-employed (i.e. received honorarium payment(s) from outside UCSD), you must bring a statement of income and expenses up to the date you plan to leave.
6. Proof of any payments of estimated tax for the past year, as well as the current year.
7. Documents showing any gain or loss from the sale of personal property, including capital assets and merchandise.
8. Documents concerning scholarships or fellowship grants --
  - a) Copies of the application for, and approval of, the grant,
  - b) Statement of the amount paid, and the duties and obligations under the grant, and
  - c) List of any previous grants.
9. Documents indicating qualification for special tax treaty benefits.

IRS Address:

880 Front Street  
San Diego, CA

9:00 AM to 4:30 PM  
Office Hours