

### **Certificates of Compliance:**

The Internal Revenue Service provides information about how to obtain a certificate of compliance, popularly known as a sailing permit or departure permit, on their website at <https://www.irs.gov/individuals/international-taxpayers/departing-alien-clearance-sailing-permit>

### **History of the Requirement:**

The requirement that departing aliens obtain a certificate of compliance is found in Section 6851(d) of Title 26, United States Code, which was enacted in 1954. It was modified in 1958 with the addition of opening provisions and paragraph (2). The text added in 1958 is in italics below.

(d) Departure of alien

*Subject to such exceptions as may, by regulations, be prescribed by the Secretary-*

*(1) No alien shall depart from the United States unless he first procures from the Secretary a certificate that he has complied with all the obligations imposed upon him by the income tax laws.*

*(2) Payment of taxes shall not be enforced by any proceedings under the provisions of this section prior to the expiration of the time otherwise allowed for paying such taxes if, in the case of an alien about to depart from the United States, the Secretary determines that the collection of the tax will not be jeopardized by the departure of the alien.*

Additional guidance can be found in [26 CFR 1.6851-2](#), the regulations relating to this statutory requirement.

The Department of State also provides information about the certificate of compliance in their Foreign Affairs Manual. See [9 FAM 602.2-3\(C\)\(2\)](#).

### **Inclusion of the Language on INS/USCIS Travel Documents:**

USCIS notes that this language is included not only on refugee travel documents but also reentry permits, as both documents have used the same booklet for the past 15 years.

The United States did not sign the 1951 Convention Relating to the Status of Refugees, but eventually did sign the UNHCR Refugee Protocol in 1968 which amended the Convention. This obligated the United States to provide travel documents to refugees under Article 28 of the Convention. On August 1, 1973, the INS adopted regulations authorizing the issuance of refugee travel documents to certain refugees and asylees in the United States. USCIS's current regulations relating to reentry permits and refugee travel documents were first issued in 1994, and are found at [8 CFR 223](#). In a search of DHS's document library, we found a refugee travel document from June of 1974. The document contains the language informing departing aliens of the requirement to first obtain a certificate of compliance under 26 U.S.C. 6851(d).

The use of reentry permits was first established under the Immigration Act of 1924, and is currently authorized by statute in INA 223. USCIS has found examples of this language concerning certificates of compliance on reentry permits dating to 2003.