

TME DMR
BWA WA

30 June 1954

OGC Has Reviewed

MEMORANDUM FOR: General Tax File

SUBJECT : Resident Aliens - Form 1040C

A resident alien filing a Form 1040C prior to departure from the country can file a joint return and take advantage of the split-income provisions only if his wife accompanies him. He can, of course, take advantage of the joint return at the end of the year when he files his final Form 1040.

25X1A

Assistant General Counsel

OGC:CWP:cst

Original - General Tax File
1 - Chrono