

U.S. Departing Alien Income Tax Return

For tax period or year beginning _____, 2004, and ending _____

2004

▶ See separate instructions. ▶ File original and one copy.

Print or type	Your first name and initial	Last name	Your identifying number (see page 3)		
	If a joint return, spouse's first name and initial (see instructions)	Last name	Spouse's identifying number		
	U.S. address (number, street, and apt. no. or rural route)	Passport or alien registration card number		Original date of your entry into the U.S.	
		Your number	Spouse's number		
City, state, and ZIP code			Date of departure		
Complete foreign address				Date on which you last arrived in the U.S.	
Of what country are you a citizen or subject?			Of what country are you a resident?		

A Is your employer willing to furnish a letter guaranteeing that the tax will be paid? Yes No
If "Yes," attach the letter and leave the remainder of this form blank except for the signature area on page 2.

Caution: Form 1040-C is **not** a final income tax return. You **must** file a final return on the correct form after your tax year ends. See **Final Return Required** on page 1 of the instructions.

Part I Explanation of Status—Resident or Nonresident Alien

1 Check the applicable box or boxes. **Note:** A nonresident alien who has income from U.S. real property may elect to treat this income as effectively connected income. Gain or loss on the disposition of a U.S. real property interest by a nonresident alien is effectively connected income or loss. For details, see the **2003 Form 1040NR instructions** or **Pub. 519, U.S. Tax Guide for Aliens**.

- Group I**—Resident alien.
- Group II**—Nonresident alien with income effectively connected with a U.S. trade or business.
- Group III**—Nonresident alien with income not effectively connected with a U.S. trade or business.

2 Type of trade or business or occupation in the United States ▶

3 Visa number and class under which you were last admitted to the United States ▶

4 Do you have a permit to reenter the United States? Yes No
If "Yes," enter the expiration date ▶

5 Have you signed a waiver of rights, privileges, exemptions, and immunities as described under **Exceptions** on page 2 of the instructions? Yes No
If "Yes," enter the date signed ▶

6 During your stay in the United States did you furnish either of the following forms to a withholding agent: **Form W-9**, Request for Taxpayer Identification Number and Certification, or **Form 1078**, Certificate of Alien Claiming Residence in the United States? Yes No

7a Have you applied for U.S. citizenship? Yes No

b Have you applied for, or taken other affirmative steps to apply for, lawful permanent resident status in the United States, or do you have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No

8 If you filed income tax returns in the United States, give the following information for 2003:

- a** Type of return filed (for example, Form 1040, 1040NR, etc.) ▶
- b** Your U.S. address shown on return ▶
- c** Taxable income reported \$
- d** Tax paid \$
- e** Balance due \$

9 Do you know of any current charges against you concerning your U.S. taxes for any tax period? Yes No

10 Do you plan to return to the United States? Yes No
If "Yes," complete lines 11 through 13 below.

11 Are your spouse and any children remaining in the United States? Yes No

12 Show the approximate value and location in the United States of any property held by you:

	Value	Location
a Real property {	\$ _____	_____
b Stocks and bonds	\$ _____	_____
c Cash	\$ _____	_____
d Other (specify) ▶	\$ _____	_____

13 If you will not return before **(a)** the due date for filing a final U.S. income tax return for the current year or **(b)** the due date for filing a final U.S. income tax return for the preceding year, what arrangements have you made to file the final income tax return(s) and pay the tax(es)? ▶

Part II Exemptions

Group I — If you are a resident alien, you may claim the same exemptions allowed U.S. citizens on Form 1040.
Group II — If you are a nonresident alien with income effectively connected with a U.S. business, you may claim one exemption. Residents of Canada, India, Mexico, Japan, or the Republic of Korea (South Korea), or U.S. nationals, see page 4 of the instructions.
Group III — If you are a nonresident alien with income not effectively connected with a U.S. business, do not claim any exemptions for that income.

14a [] Yourself b [] Spouse

Caution: If your parent (or someone else) can claim you as a dependent on his or her 2004 tax return, do not check box 14a.

No. of boxes checked on 14a and 14b . . .

Table with 4 columns: (1) First name Last name, (2) Dependent's SSN or ITIN, (3) Dependent's relationship to you, (4) if qualifying child for child tax credit

No. of your children on 14c who:
• lived with you
• did not live with you due to divorce or separation
Dependents on 14c not entered above

d Total number of exemptions claimed . . . Add numbers entered on lines above

Part III Figuring Your Income Tax

Table with 3 columns: Line number, Description, Amount. Rows include Total income, Adjustments, Adjusted gross income, Credits, Total tax, Total payments, and Amount you owe/overpaid.

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Spouse's signature Date (A return made by an agent must be accompanied by a power of attorney.) (If filing jointly, both must sign even if only one had income.)

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Certificate of Compliance

This certifies that the above individual(s) has satisfied all the requirements of the Internal Revenue Code and the Internal Revenue Regulations relating to departing aliens according to all information available to me at this date. This certificate is effective for the tax period

beginning . . . , 2004, and ending . . . , . . . , or the tax year ended . . .

(Field Assistance Area Director) Internal Revenue Service

Date . . . By . . . (Name) (Title)

Schedule A Income (see instructions)

1	(a) Payer of income	(b) Type of income (such as salary, wages, taxable interest, dividends, rents, alimony received, etc.)	(c) Amount of U.S. income tax paid or withheld at source	(d) Resident alien income	Nonresident alien income	
					(e) Effectively connected with a U.S. trade or business	(f) Not effectively connected with a U.S. trade or business
	2 Net gain, if any, from Schedule D (Form 1040)	2				
	3 Net gain, if any, from Schedule B, line 2	3				
	4 Totals	4				
	5 Exempt income. Do not include on line 4	5				

Schedule B Certain Gains and Losses From Sales or Exchanges of Nonresidents' Property Not Effectively Connected With a U.S. Trade or Business (see instructions). *Include any U.S. income tax that was paid or withheld on these sales or exchanges on Schedule A, line 3, column (c).*

1	(a) Description of property (If necessary, attach statement of descriptive details not shown below.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) subtract (e) from (d)
	2 Net gain. Combine the gains and losses entered on line 1, column (f). If the total is greater than zero, enter this net gain amount on Schedule A, line 3, column (f).					2

Schedule C Itemized Deductions

- If you are a resident alien reporting income on Schedule A, column (d), you may claim the same deductions allowable on **Schedule A (Form 1040)**.
- If you are a nonresident alien reporting income on Schedule A, column (e), you may claim only deductions that are connected to U.S. trade or business income and not deducted elsewhere. See **Schedule A (Form 1040NR)**. However, casualty or theft losses and charitable contributions do not have to be related to U.S. trade or business income. You should file **Form 4684, Casualties and Thefts**, to support casualty or theft losses shown below.
- If you are a nonresident alien reporting income on Schedule A, column (f), do not claim any deductions related to that income.

1	(a) Type of deduction (such as interest, taxes, contributions, etc.)	(b) Amount of deduction	(c) Type of deduction (such as interest, taxes, contributions, etc.)	(d) Amount of deduction
	2 Total itemized deductions. Add the amounts in columns (b) and (d) of line 1. Enter the total here and on Schedule D, line 2 or line 10, whichever applies. Exception. If the amount on Form 1040-C, line 17, is over \$142,700 (\$71,350 if married filing separately), see the instructions on page 6 for the amount to enter			2

Schedule D Tax Computation

Tax for Resident Alien—Group I Only (For description of groups, see line 1 on page 1.)

1	Enter amount from line 17 on page 2	1		
2	If you itemize deductions, enter amount from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040)). If you do not plan to itemize deductions, enter your standard deduction. See Standard Deduction (Group 1 only) on page 6 of the instructions	2		
3	Subtract line 2 from line 1	3		
4	Exemptions. If line 1 above is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 14d on page 2. If line 1 above is over \$107,025, see the worksheet on page 8 of the instructions for the amount to enter	4		
5	Taxable income. Subtract line 4 from line 3	5		
6	Tax. Figure your tax on the amount on line 5 by using the 2004 Tax Rate Schedules on page 8 of the instructions. Include in the total any tax from Form 4972 and Form 8814 . Enter the tax here	6		
7	Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251	7		
8	Add lines 6 and 7. Enter the result here and on Form 1040-C, line 18 ▶	8		

Tax for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Business—Group II Only

9	Enter amount from line 17 on page 2	9		
10	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR))	10		
11	Subtract line 10 from line 9	11		
12	Exemptions. If line 9 above is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 14d on page 2. If line 9 above is over \$107,025, see the worksheet on page 8 of the instructions for the amount to enter	12		
13	Taxable income. Subtract line 12 from line 11	13		
14	Tax. Figure your tax on the amount on line 13 by using the 2004 Tax Rate Schedules on page 8 of the instructions. Include in the total any tax from Form 4972 and Form 8814 . Enter the tax here	14		
15	Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251	15		
16	Add lines 14 and 15. Enter the result here and on Form 1040-C, line 18 ▶	16		

