

U.S. Departing Alien Income Tax Return

For tax period or year beginning _____, 2005, and ending _____

2005

▶ 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.
	City, state, and ZIP code	Your number Spouse's number	
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 2 of the instructions.

Part I Explanation of Status—Resident or Nonresident Alien

- 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 **2004 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.
- Type of trade or business or occupation in the United States ▶
- Visa number and class under which you were last admitted to the United States ▶
- Do you have a permit to reenter the United States? Yes No
If "Yes," enter the expiration date ▶
- 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 ▶
- 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
- If you filed income tax returns in the United States, give the following information for 2004:
 - 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 \$
- Do you know of any current charges against you concerning your U.S. taxes for any tax period? Yes No
- Do you plan to return to the United States? Yes No
If "Yes," complete lines 11 through 13 below.
- Are your spouse and any children remaining in the United States? Yes No
- 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) ▶ _____ \$ _____ ; _____		
- 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 2005 tax return, do not check box 14a.

c Dependents:		(2) Dependent's SSN or ITIN	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit	No. of your children on 14c who: <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation Dependents on 14c not entered above
(1) First name	Last name			<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

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

Part III Figuring Your Income Tax

Groups I and II	15 Total income (from page 3, Schedule A, line 4, column (d) or (e))	15		
	16 Adjustments. See page 4 of the instructions and attach appropriate form or statement	16		
	17 Adjusted gross income. Subtract line 16 from line 15	17		
	18 Enter the amount from page 4, Schedule D, line 8 or 16, whichever applies	18		
	19 Credits. See page 5 of the instructions and attach appropriate form or statement	19		
	20 Subtract line 19 from line 18. If zero or less, enter -0-	20		
	21 Other taxes. See page 5 of the instructions and attach appropriate form	21		
22 Tax for Group I or II. Add lines 20 and 21	22			
Group III	23 Total income (from page 3, Schedule A, line 4, column (f))	23		
	24 Tax (30% of line 23). If less than 30%, attach statement showing computation	24		
Tax Summary	25 Total tax. Add lines 22 and 24	25		
	Note: Your tax liability on your final return may be different from line 25.			
	26 U.S. income tax paid or withheld at source (from page 3, Schedule A, lines 4 and 5, column (c))	26		
	27 Estimated U.S. income tax paid	27		
	28 Other payments (specify) ▶	28		
	29 Total payments. Add lines 26 through 28	29		
	30 If line 25 is more than line 29, subtract line 29 from line 25. This is the amount you owe	30		
31 If line 29 is more than line 25, subtract line 25 from line 29. This is the amount you overpaid. Any overpayment of tax will be refunded only when you file your final return for the tax year	31			

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, 2005, 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)					
3	Net gain, if any, from Schedule B, line 2.					
4	Totals					
5	Exempt income. Do not include on line 4.					

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 \$145,950 (\$72,975 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 I only) on page 6 of the instructions	2		
3 Subtract line 2 from line 1	3		
4 Exemptions. If line 1 above is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 14d on page 2. If line 1 above is over \$109,475, 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 2005 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 \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 14d on page 2. If line 9 above is over \$109,475, 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 2005 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		