

Department of the Treasury
Internal Revenue Service

For tax period or year beginning _____, 1990,
and ending _____, 19____.
▶ See separate Instructions. ▶ File in Duplicate.

1990

Please print or type	Your first name and initial (if joint return, also give spouse's name and initial)	Last name		Your social security number
	Number, street, and apt. no. or rural route	Passport or alien registration card number		Spouse's social security number
		Your number	Spouse's number	
U.S. post office address (city or town, state, and ZIP code)			Date of departure	

Complete foreign address

Place of departure	Name of carrier	Country of destination
Of what country are you a citizen or subject?	Of what country are you a resident?	Date on which you last arrived in the U.S.

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

Part I Explanation of Status—Resident or Nonresident Alien

1 Check the correct block or blocks below:

Note: A nonresident alien who has income from 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 **Form 1040NR Instructions** or **Pub. 519**.

- 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 Kind of trade or business or occupation in U.S. ▶ _____

3 Visa number and class under which you were last admitted to the U.S. ▶ _____

4 Do you have a permit to reenter the U.S.? Yes No
If "Yes," give expiration date ▶ _____

5 Have you signed a waiver of rights, privileges, exemptions, and immunities as described in the instructions under "Exceptions"? Yes No
If "Yes," give date ▶ _____

6 If you were employed in the U.S., did you file **Form 1078**, Certificate of Alien Claiming Residence in the United States? Yes No

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

8 If you filed income tax returns in the U.S., give the following information for 1989:
Your U.S. address shown on return ▶ _____

Taxable income reported	Tax paid	Balance due	Service Center where you filed your return
\$ _____	\$ _____	\$ _____	_____

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 U.S.? Yes No
If "Yes," complete lines 11 through 13 below.

11 Are your spouse and any children remaining in the U.S.? Yes No

12 Show the approximate value and location in the U.S. of any property held by you:

- 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 Deduction for Exemptions

Group I.—If you are a resident alien, you may claim the same exemptions allowed U.S. citizens on Form 1040 or Form 1040A.

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, Mexico, Japan, the Republic of Korea, or U.S. Nationals (American Samoans), see Pub. 519 or the Form 1040NR Instructions.)

Group III.—If you are a nonresident alien with income not effectively connected with a U.S. business, do not claim any exemptions from that income.

Exemptions section with checkboxes for 'Yourself' and 'Spouse', a table for dependents, and fields for 'Total number of exemptions claimed' and 'No. of boxes checked on 1a and 1b'.

Part III Figuring Your Income Tax

Table with 19 rows for calculating income tax, categorized into 'Groups I and II', 'Group III', and 'Tax Summary'. Includes columns for line numbers and descriptions of tax items.

Note: A Form 1040C is not a final return. You must file a final income tax return on the correct form after your normal tax year ends. (See Instructions under Final Return Still Required.)

Signature and Preparer sections. Includes 'Please Sign Here' for taxpayer and spouse, and 'Paid Preparer's Use Only' for preparer details.

Certificate of Compliance

This certifies that the above individual(s) has (have) 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 _____, 1990, and ending _____, 19____, or the tax year ended _____, 19____

(District Director of Internal Revenue)

Date _____, 19____ By _____ (Name) _____ (Title)

Schedule D Tax Computation

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

1 Enter amount from page 2, Part III, line 3	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 on page 4 of the Instructions for Form 1040C)	2		
3 Subtract line 2 from line 1	3		
4 Exemptions—Multiply \$2,050 by the total number of exemptions claimed on page 2, Part II, line 1e.	4		
5 Taxable income. Subtract line 4 from line 3	5		
6 Income tax. Enter here and on page 2, Part III, line 4	6		

Figure your tax on the amount on line 5 by using the 1990 Tax Rate Schedules in the **Separate Instructions for Form 1040C**.

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

7 Enter amount from page 2, Part III, line 3	7		
8 Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR))	8		
9 Subtract line 8 from line 7	9		
10 Exemptions—Multiply \$2,050 by the total number of exemptions claimed on page 2, Part II, line 1e	10		
11 Taxable income. Subtract line 10 from line 9.	11		
12 Income tax. Enter here and on page 2, Part III, line 4	12		

Figure your tax on the amount on line 11 by using the 1990 Tax Rate Schedules in the **Separate Instructions for Form 1040C**.