## Form **1040-C**

## U.S. Departing Alien Income Tax Return

1	OMB No. 1545-0086
	2007

	artment of the Treasury	For tax period or year beginning  See separat			•			20	07
mer	nal Revenue Service  Your first name and init	<u> </u>		Last name	3.10 001		entifying	number (	see page 3
							1	1	
r type	If a joint return, spouse	's first name and initial (see instruct	ions)	Last name		Spouse	's identif	ying num	ber
t	U.S. address (number,	street, and apt. no. or rural route)		Passport or alien reg	gistration card nu	umber Original	date of y	our entry i	nto the U.S.
4				Your number	Spouse's nu				
	City, state, and ZIP coo	le				Date of	departi	ure	
Con	nplete foreign address					Date on which y	ou last	arrived in	the U.S.
Of v	what country are you a c	itizen or subject?		Of what country are y	ou a resident?				
	la vour amplavar w	illing to furnish a letter guar	rantaging the	t the tay will be no	40			7.16	
		letter and leave the remain						」 Yes	☐ No
		C is <b>not</b> a final income tax in equired on page 2 of the ins		nust file a final retu	ırn on the co	orrect form afte	er youi	r tax ye	ear ends.
Pa	art I Explanat	ion of Status—Resident	or Nonres	ident Alien					
1	income as effecti	able box or boxes. <b>Note:</b> A vely connected income. Gair ted income or loss. For deta	or loss on ti	he disposition of a l	J.S. real prop	erty interest by	a non	resider	nt alien is
2 3 4	Group III—N Type of trade or Visa number and Do you have a p	sident alien.  onresident alien with income onresident alien with income business or occupation in the class under which you we ermit to reenter the United expiration date	e not effective the United Stare last admitted States?	vely connected with rates ►	a U.S. trade	e or business.	. [		<u></u>
5	Have you signed on page 2 of the	a waiver of rights, privilege instructions?	s, exemption	s, and immunities a	as described	under <b>Excepti</b>	ons	☐ Yes	□ No
6 7	Form W-9, Requ	in the United States did yoursest for Taxpayer Identificationce in the United States? d for U.S. citizenship?.	on Number a	and Certification, or	Form 1078,	Certificate of A		ີ Yes ີ Yes	☐ No
	b Have you applied United States, or resident of the U	d for, or taken other affirmar r do you have an applicatio Inited States?	tive steps to n pending to	apply for, lawful pochange your statu	ermanent res s to that of a	ident status in I lawful permai	nent		
8	a Type of return fil	ne tax returns in the United ed (for example, Form 1040	), 1040NR, et	tc.) <b>&gt;</b>					
		ss shown on return ▶							
9		ported \$any current charges agains							
10		eturn to the United States?							
		e lines 11 through 13 below						_ 100	
11	•	and any children remaining		d States?			. [	Yes	☐ No
12		kimate value and location in							
			Value			Location			
	Real property		\$	;					
	• Challe are the		Ф \$	;					
_	<b>o</b> Stocks and bond <b>c</b> Cash	ds	Φ \$	;					
	c Cash d Other (specifv) ▶	· · · · · · · · · · · · · · · · · · ·	ν \$						
13		urn before (a) the due date							
. •	filing a final U.S. i	ncome tax return for the preces)?	ceding year, \	what arrangements	have you mad	de to file the fin	al inco	me tax	return(s)

Page 2 Form 1040-C (2007) 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, 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. Spouse No. of boxes checked Caution: If your parent (or someone else) can claim you as a dependent on his or her 2007 tax return, on 14a and 14b. do not check box 14a. No. of your children (4) √if qualifying (3) Dependent's c Dependents: (2) Dependent's on 14c who: relationship child for child tax (1) First name Last name SSN or ITIN credit to you · lived with you . · did not live with you due to divorce or separation . . Dependents on 14c not entered above Add numbers entered d Total number of exemptions claimed . on lines above **Figuring Your Income Tax** Part III 15 Total income (from page 3, Schedule A, line 4, column (d) or (e)) . . . . 16 Adjustments. See page 4 of the instructions and attach appropriate form or statement Groups I and 17 18 Enter the amount from page 4, Schedule D, line 8 or 16, whichever applies . 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-. . . . . Other taxes. See page 5 of the instructions and attach appropriate form 21 Tax for Group I or II. Add lines 20 and 21 . . . . . . . 22 Total income (from page 3, Schedule A, line 4, column (f)) . . . Tax (30% of line 23). If less than 30%, attach statement showing computation 24 25 **25 Total tax.** Add lines 22 and 24 . . . . . . . . . . . Note: Your tax liability on your final return may be different from line 25. Summary U.S. income tax paid or withheld at source (from page 3, Schedule A, 26 27 28 28 Other payments (specify) ▶ 29 Total payments. Add lines 26 through 28 . . . . . . . 30 If line 25 is more than line 29, subtract line 29 from line 25. This is the amount you owe 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 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge Sign and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any Here knowledge. Кеер а сору of this return Your signature Spouse's signature for your (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.) records. Preparer's SSN or PTIN **Paid** Check if signature self-employed Preparer's Firm's name (or yours FIN if self-employed) Use Only Phone no address, and ZIP code 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 ....., 2007, and ending , or the tax year ended , , , , (Field Assistance Area Director)

(Name)

(Title)

Internal Revenue Service

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Schedule A

Income (see instructions)

		(b) Type of in	ncome (sı	uch as	(a) Ama	-+ -f     (	$\top$			Nonre	siden	alien income	
1	(a) Payer of income	salary, wages, taxable interest, dividends, rents, alimony received, etc.)			(c) Amount of U.S. income tax paid or withheld at source			(d) Resident al income	ien	(e) Effectively connected with a U.S trade or business		(f) Not effectively connected with a U.S. trade or business	
							_						
							$\top$						
							$\top$						
2 Ne	et gain, if any, from Schedu	le D (Form	1040)	2									
	et gain, if any, from Schedu			3									$\top$
	itals			4									
5 Ex	empt income. Do not include	de on line 4	1	5									
Connected With a Unpaid or withheld on the paid or withheld or wit		eld on thes			exchanges on S		on Schedule A, line 3				(f) Gain or (loss) subtract (e) from (d)		
									+				
2 Ne	et gain. Combine the gains ter this net gain amount on	and losses	entere	d on	line 1, co	lumn	(f). I	If the total is	gre	ater than zero	, . 2	,	
	edule C Itemized Ded		, iii io i	<u> </u>	u (i) .		•		· ·			-	
	ou are a resident alien report		on Sch	edule	A. colum	n (d). \	/ou	mav claim th	e sa	me deductions	s allo	wable on <b>Sch</b> e	edul
A (F) If you to U loss Cas	Form 1040).  To are a nonresident alien r  J.S. trade or business inco  Tes and charitable contribut  Tes and Thefts, to support	eporting independent me and notions do not ort casualty	come o t deduc ot have or the	n Schoted et to be ft loss	nedule A, elsewhere e related ses show	colum s. See to U.S n belo	nn (o <b>Sc</b> l S. tr w.	e), you may o hedule A (Fo rade or busir	clair <b>orm</b> ness	n only deduct 1040NR). Ho income. You	ons weve sho	that are conne er, casualty or uld file <b>Form</b> 4	ected the <b>4684</b>
1	ou are a nonresident alien re		(1	n Scn b) Amo		colurn	11 (1	<u> </u>			reia	(d) Amount of	
(;	such as interest, taxes, contributior			f deduc		10.	ıch -	(c) Type of one of the contract of the contrac				deduction	

(such as interest, taxes, contributi	ons, etc.)	(b) Amount of deduction	(such as interest, taxes, contributions, etc.)	p.)	(d) Amount of deduction
2 Total itemized deductions. and on Schedule D, line 2 or line 17, is over \$156,400 (\$7 the amount to enter	2				
					Form <b>1040-C</b> (200

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## 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 . . . . . . . . . . . . . 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 2 deduction. See Standard Deduction (Group I only) on page 7 of the instructions . . . . Exemptions. If line 1 above is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 14d on page 2. If line 1 above is over \$117,300, see the worksheet on page 8 of 5 Tax. Figure your tax on the amount on line 5 by using the 2007 Tax Rate Schedules on page 8 6 of the instructions. Include in the total any tax from Form 4972 and Form 8814. Enter the tax here 7 Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251 . . . . Add lines 6 and 7. Enter the result here and on Form 1040-C, line 18.

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 \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 14d on page 2. If line 9 above is over \$117,300, 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	<b>Tax.</b> Figure your tax on the amount on line 13 by using the 2007 Tax Rate Schedules on page 8 of the instructions. Include in the total any tax from <b>Form 4972</b> and <b>Form 8814.</b> 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		
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