

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

U.S. Departing Alien Income Tax Return

For tax period or year beginning _____, 2010, and ending _____, _____

2010

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

Print or Type	Your first name and initial	Last name	Your identifying number
	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	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?	

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 **2009 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 2009:
 - 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 the due date for filing a final U.S. income tax return for the current year or 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, or 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 2010 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: Description, Amount, and Total. Rows include Total income, Adjustments, Adjusted gross income, Credits, Other taxes, Total tax, U.S. income tax paid, Total payments, and Amount you owe/overpaid.

Sign Here section with signature lines for taxpayer and spouse, and Preparer's Use Only section with signature and identification fields.

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 . . . , 2010, and ending . . . , . . . , or the tax year ended . . . , . . .

(Field Assistance Area Director) Internal Revenue Service

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

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 page 2, line 17	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 7 of the instructions	2		
3	Subtract line 2 from line 1	3		
4	Exemptions. Multiply \$X,XXX by the total number of exemptions claimed on page 2, line 14d	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 2010 Tax Rate Schedules on page 10 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 page 2, line 17	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. Multiply \$X,XXX by the total number of exemptions claimed on page 2, line 14d	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 2010 Tax Rate Schedules on page 10 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		