

Note: The draft you are looking for begins on the next page.

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

(Rev. January 2024)

U.S. Departing Alien Income Tax Return

For tax period or year beginning _______, 20 _____, and ending _____

Go to www.irs.gov/Form1040C for instructions and the latest information.

OMB No. 1545-0074

	Revenue Service File origi	inal and one copy.	iatoot iiiioi iiiaaoii	·		
	Your first name and initial	Last name		Your social s	ecurity numb	per
Print	If a joint return, spouse's first name and initial (see instructions)	Last name	-	Spouse's ide	ntifying num	ber
or Type	U.S. address (number, street, and apt. no. or rural route)	Passport or alien regis	stration card number Spouse's number	Date on which	you first arriv	red in the U.S.
	City, state, and ZIP code			Date of depar	ture	
Comple	ete foreign address		Date	on which you la	st arrived in t	he U.S.
Of wha	t country are you a citizen or national?	Of what country are you	a resident for tax purp	oses?		
	on: Form 1040-C is not a final income tax return. You mu	st file a final return on	the correct form	after your ta	x year end	s.
Part	nal Return Required in the instructions. Explanation of Status—Resident or Nonres	sident Alien – See ii	nstructions.			
1	Check the box or boxes that apply. Note: A nonresider income as effectively connected income. Gain or loss of is effectively connected income or loss. For details, see Group I—Resident alien. Group II—Nonresident alien with income effectively of Group III—Nonresident alien with income not effectively of IIII—Nonresident alien with income not effectively of III—Nonresident alien with income not effectively of IIII—Nonresident alien with IIII—Nonresident alien with IIIIIII—Nonresident alien with IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	nt alien who has inco on the disposition of a the Form 1040-NR in connected with a U.S.	me from U.S. rea a U.S. real propert structions or Pub. trade or business	y interest by 519, U.S. T	y a nonres	ident alien
2	Type of trade or business or occupation in the United St					
3 4	Visa number and class under which you were last admit Do you have a permit to reenter the United States? . If "Yes," enter the expiration date:		tes:		. Yes	□No
5	Have you signed a waiver of rights, privileges, exemption the instructions?	ons, and immunities a	as described unde	er Exception	s . 🗌 Yes	□No
6	During your stay in the United States, did you furnis Number and Certification, to a withholding agent?		est for Taxpayer	Identification	n	☐ No
7a	Have you applied for U.S. citizenship?				. Yes	∐ No
b	Have you applied for, or taken other affirmative steps to card holder) in the United States, or do you have an aplawful permanent resident of the United States?					□No
8 a	If you filed income tax returns in the United States, give Type of return filed (for example, Form 1040, 1040-SR,		tion for the prior to	ax year.		
b	Your U.S. address, if any, shown on return:	1040-1411, etc. <i>j</i> .				
С		tax payments \$	е	Balance du	e \$	
9 10	Do you know of any current charges against you concer Do you plan to return to the United States?					
11 12	If "Yes," complete lines 11 through 14 below. Are your spouse and any children remaining in the United Show the approximate value and location in the United Value		y held by you.	ation	Yes	□No
а	Real property {	;				
b c d	Stocks and bonds	; ;				
13	At any time during the tax year, did you: (a) receive services); or (b) sell, exchange, or otherwise dispose asset)? (See instructions.)	of a digital asset (or	a financial interes	st in a digita	al	□No
14	If you will not return to the United States before the due due date for filing a final U.S. income tax return for the income tax return(s) and pay the tax(es)?					

Form 1040-C (Rev. 1-2024) Page 2 Part II **Dependents**—See instructions. 15 (b) Social security (d) ✓ if qualifies for (see instructions): (c) Relationship number to vou Child tax credit Credit for other dependents (a) First name Last name If more than four dependents. see instructions. Figuring Your Income Tax Part III 16 Total income (from page 3, Schedule A, line 4, column (d) or (e)) 16 17 Adjustments. See the instructions and attach appropriate form or statement 17 **18** Adjusted gross income. Subtract line 17 from line 16 18 Groups 19 Enter the amount from page 4, Schedule D, line 6 or 12, whichever applies 19 I and II 20 Credits. See the instructions and attach appropriate form or statement 20 21 Subtract line 20 from line 19. If zero or less, enter -0-. . . 21 22 Other taxes. See the instructions and attach appropriate form . 22 23 Tax for Group I or II. Add lines 21 and 22. 23 24 Total income (from page 3, Schedule A, line 4, column (f)) Group Tax (multiply line 24 by 30% (0.30)). If less than 30% (0.30), attach statement showing computation. Ш 25 **26** Total tax. Add lines 23 and 25 . . . 26 Note: Your tax liability on your final return may be different from line 26. U.S. income tax paid or withheld at source (from page 3, Schedule A, lines 4 Tax Summary 27 28 Current year's estimated tax payments and amount applied from preceding 28 year's tax return 29 Other payments (specify): 29 30 Total payments. Add lines 27 through 29 30 31 If line 26 is more than line 29, subtract line 30 from line 26. This is the amount you owe . 31 32 If line 30 is more than line 26, subtract line 26 from line 30. This is the amount you overpaid. Any overpayment of tax will be refunded only when you file your final return for the tax year 32 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, Sign they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Here Your signature Date Your occupation If the IRS sent you an Identity Joint return? Protection PIN, enter it here See instructions (see inst.) Keep a copy for If the IRS sent your spouse an Spouse's signature. If a joint return, both must sign. Date Spouse's occupation your records. Identity Protection PIN, enter it here (see inst.) Phone no. Email address Print/Type preparer's name Date PTIN Preparer's signature Check if **Paid** self-employed **Preparer** Firm's EIN Firm's name **Use Only** Firm's address 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 , 20 , and ending , or the tax year ended (Field Assistance Area Director) Internal Revenue Service

(Name)

Date

Sche	dule A In	come-Se	e instructi	ons.										
1				of income		(c) Am	nount of	U.S.				Noni	esident	alien income
	(a) Payer of inc	ayer of income		(such as salary, wages, taxable interest, dividends, rents, etc.)		income tax paid or withheld at source		(d) Resident alien income			(e) Effectively connected with a U.S. trade or business		(f) Not effectively connected with a U.S. trade or business	
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	.			<i>(</i> =	-	-						_		
2	Net gain, if a 1040)	•	chedule D	(Form	٦٦						Т.			
3	Net gain, if a		 nadula B lii		3									
4	Totals				4									
5	Exempt inco			line 4	5		7 -							
-						ales o	r Exc	hange	es by	Nonreside	ent Al	iens of P	rope	rty Not Effectivel
														ax that was paid o
	wi	thheld on th	nese sales	or exch	ang	es on S	Sched	ule A,	line 3,	column (c	c).			·
1	(a) Descrip	tion of property		(1-) D-1-			-10-4-	-				(-) ()	M	(f) O = i = = = (l = = =)
	(If necessary, a descriptive detail	attach statemen		(b) Date a (mo., d			c) Date no., day		(d)	Sales price		(e) Cost or or basis	iner	(f) Gain or (loss) subtract (e) from (d)
	descriptive detai	IS HOL SHOWN DE	elow.)											
										_				
	Not acia Ca	mhina tha =	ning and I-	0000 054	مدد دا	on line	1 001	1000 /£	\ f +b -	total in arra	oto: t	hon zoro		
2	Net gain. Co enter this net								•	-			2	
Sche		emized De						• •	• • •		• •			
If yo		dent alien i						olumr	ı (d), y	ou may cl	laim t	he same	dedu	ctions allowable o
	•	•	eportina in	come on	Sch	edule 4	A colu	mn (e)	VOLLE	nav claim o	nlv de	ductions t	hat ar	re connected to U.S
														or theft losses an
											-		-	684, Casualties an

- S. nd nd Thefts, to support casualty or theft losses shown below. See instructions for the extent to which casualty and theft losses are
- 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.)				
2	Total itemized deductions. Add the and on Schedule D, line 2 or line 8, w		(b) and (d) of line 1. Enter the total here	2	

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Sche	edule D Tax Computation – See instructions.		
Tax 1	for Resident Alien – Group I Only (For description of groups, see line 1 on page 1.)		
1	Enter amount from page 2, line 18	1	
2	If you itemize deductions, enter amount from page 3, Schedule C, line 2. If you do not plan to itemize deductions, enter your standard deduction. See Standard Deduction (Group I only) in the instructions	2	
3	Taxable income. Subtract line 2 from line 1	3	
4	Tax. Figure your tax on the amount on line 3 by using the current year's Tax Rate Schedules in the instructions. Include in the total any tax from Form 4972 and Form 8814. Enter the tax here	4	
5	Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251	5	
6	Add lines 4 and 5. Enter the result here and on Form 1040-C, line 19	6	
Tax 1	for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Business—G	roup II	Only
7	Enter amount from page 2, line 18	7	
8	Enter itemized deductions from page 3, Schedule C, line 2	8	
9	Taxable income. Subtract line 8 from line 7	9	
10	Tax. Figure your tax on the amount on line 9 by using the current year's Tax Rate Schedules in the instructions. Include in the total any tax from Form 4972 and Form 8814. Enter the tax here	10	
11	Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251	11	

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Add lines 10 and 11. Enter the result here and on Form 1040-C, line 19

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