

Form 1040-C

Department of the Treasury
Internal Revenue Service

U.S. Departing Alien Income Tax Return

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

► Go to www.irs.gov/Form1040C for instructions and the latest information.
File original and one copy.

OMB No. 1545-0074



Form 1040-C (Rev.01-2024) Catalog Number 71954P
Department of the Treasury **Internal Revenue Service** www.irs.gov



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Form 1040-C (Rev. January 2024) Department of the Treasury Internal Revenue Service	U.S. Departing Alien Income Tax Return For tax period or year beginning _____, 20____, and ending _____, 20____ Go to <i>www.irs.gov/Form1040C</i> for instructions and the latest information. File original and one copy.			OMB No. 1545-0074
Print or Type	Your first name and initial	Last name		Your social security 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 Your number Spouse's number		Date on which you first arrived in the U.S.
	City, state, and ZIP code			Date of departure
Complete foreign address				Date on which you last arrived in the U.S.
Of what country are you a citizen or national?		Of what country are you a resident for tax purposes?		
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 <i>Final Return Required</i> in the instructions.				

Part I **Explanation of Status—Resident or Nonresident Alien** — See instructions.

- 1** Check the box or boxes that apply. **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 Form 1040-NR 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.
- 2** Type of trade or business or occupation in the United States: _____
- 3** Visa number and class under which you were last admitted to the United States: _____
- 4** Do you have a permit to reenter the United States? ☐ Yes ☐ No
If “Yes,” enter the expiration date: _____
- 5** Have you signed a waiver of rights, privileges, exemptions, and immunities as described under *Exceptions* in the instructions? ☐ Yes ☐ No
If “Yes,” enter the date signed: _____
- 6** During your stay in the United States, did you furnish Form W-9, Request for Taxpayer Identification Number and Certification, to a withholding agent? ☐ 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 (green card holder) 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

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If you filed income tax returns in the United States, give the following information for the prior tax year.

a

Type of return filed (for example, Form 1040, 1040-SR, 1040-NR, etc.):

b

Your U.S. address, if any, shown on return:

c

Taxable income reported \$

d

Total tax payments \$

e

Balance due \$

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 United States?

Yes

No

If "Yes," complete lines 11 through 14 below.

11

Are your spouse and any children remaining in the United States?

Yes

No

12

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):	\$	

13

At any time during the tax year, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

Yes

No

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If you will not return to the United States 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 Dependents – See instructions.							
15	(a) First name Last name		(b) Social security number	(c) Relationship to you	(d) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit Credit for other dependents		
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
If more than four dependents, see instructions.							
Part III Figuring Your Income Tax							
Groups I and II	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	
	19	Enter the amount from page 4, Schedule D, line 6 or 12, whichever applies				19	
	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	
Group III	24	Total income (from page 3, Schedule A, line 4, column (f))			24		
	25	Tax (multiply line 24 by 30% (0.30)). If less than 30% (0.30), attach statement showing computation. See instructions				25	
	26	Total tax. Add lines 23 and 25				26	
	Note: Your tax liability on your final return may be different from line 26.						
Tax Summary	27	U.S. income tax paid or withheld at source (from page 3, Schedule A, lines 4 and 5, column (c))			27		

28	Current year's estimated tax payments and amount applied from preceding year's tax return	28		
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	

Sign Here

Joint return?
See instructions.
Keep a copy 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	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	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 _____, 20____, or the tax year ended _____, 20____.

(Field Assistance Area Director)
Internal Revenue Service

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

Schedule A	Income —See instructions.
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1	(a) Payer of income	(b) Type of income (such as salary, wages, taxable interest, dividends, rents, 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)	2				
3	Net gain, if any, from Schedule B, line 2	3				
4	Totals	4				
5	Exempt income. Do not include on line 4	5				

Schedule B

Certain Gains and Losses From Sales or Exchanges by Nonresident Aliens of 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— See instructions.

- If you are a resident alien reporting income on Schedule A, column (d), you may claim the same deductions allowable on Schedule A (Form1040).
- 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 1040-NR). 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. See instructions for the extent to which casualty and theft losses are deductible.
- 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 8, whichever applies			2

Schedule D **Tax Computation**—See instructions.

Tax 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 <i>Standard Deduction (Group I only)</i> 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 for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Business—Group 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	
12	Add lines 10 and 11. Enter the result here and on Form 1040-C, line 19	12	

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