

U.S. Departing Alien Income Tax Return

For tax period or year beginning _____, 2005, and ending _____

2005

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

Print or type	Your first name and initial	Last name	Your identifying number (see page 3)
	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	
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?		

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

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 **2004 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 2004:
 - 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 **(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)? ▶

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	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 6 of the instructions	2		
3	Subtract line 2 from line 1	3		
4	Exemptions. If line 1 above is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 14d on page 2. If line 1 above is over \$109,475, see the worksheet on page 8 of the instructions for the amount to enter	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 2005 Tax Rate Schedules on page 8 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 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 \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 14d on page 2. If line 9 above is over \$109,475, 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	Tax. Figure your tax on the amount on line 13 by using the 2005 Tax Rate Schedules on page 8 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		