1040-C

U.S. Departing Alien Income Tax Return

OMB No. 1545-0086
2001

-orn		For tax period or year beginning	, 2004, and endir	g	,	2001
	artment of the Treasury nal Revenue Service	► See separate instructions	. ► File origina	and one copy.		
	Your first name and ini	itial	Last name		Your identifying	number (see page 3)
rype	If a joint return, spouse	e's first name and initial (see instructions)	Last name		Spouse's identif	: fying number :
5	U.S. address (number,	street, and apt. no. or rural route)	Passport or alien reg	istration card number	Original date of y	our entry into the U.S.
2			Your number	Spouse's number		
	City, state, and ZIP co	ode			Date of depart	ure
\perp	11.6.1.11				1	
Sou	nplete foreign address			Date	on which you last	arrived in the U.S.
Of v	vhat country are you a	citizen or subject?	Of what country are yo	ou a resident?		
		willing to furnish a letter guaranteeing tha				☐ Yes ☐ No
		e letter and leave the remainder of this for				
رa.		-C is not a final income tax return. You i Return Required on page 1 of the instruc		rn on the correct i	orm anter you	r tax year enas.
Pá		tion of Status—Resident or Nonres				
1	<u> </u>	cable box or boxes. Note: A nonresident		ne from U.S. real p	roperty may e	lect to treat this
	income as effect	tively connected income. Gain or loss on tected income or loss. For details, see the 20	he disposition of a L	I.S. real property int	erest by a nor	nresident alien is
	☐ Group I —Re	esident alien.				
		Ionresident alien with income effectively of				
_	•	Nonresident alien with income not effective	•			
2	• .	r business or occupation in the United St				
3		d class under which you were last admit permit to reenter the United States?				
4		he expiration date				
5		d a waiver of rights, privileges, exemption				
	on page 2 of the	e instructions?			[
		he date signed ▶				
6		y in the United States did you furnish eit				
		uest for Taxpayer Identification Number a ence in the United States?				☐ Yes ☐ No
78	-	ed for U.S. citizenship?			_	☐ Yes ☐ No
		ed for, or taken other affirmative steps to				
	United States, o	or do you have an application pending to	change your status	to that of a lawful	permanent	
_	resident of the U					」Yes □ No
8		me tax returns in the United States, give iled (for example, Form 1040, 1040NR, et				
k		ess shown on return ►				
c	Taxable income re	eported \$ d Tax paid	· \$	e Balance o	due \$	
9		f any current charges against you concer				
10		return to the United States?			[☐ Yes ☐ No
		ete lines 11 through 13 below.			-	
11		e and any children remaining in the Unite				」Yes
12	Snow the appro	oximate value and location in the United S Value	states of any proper	ty held by you: Location	าท	
			:			
a	Real property	{ · · · · · · · · · \$				
	Stocks and bon	nds \$;			
C						
		> \$				
13	•	eturn before (a) the due date for filing a t				
		U.S. income tax return for the preceding by the tax(es)? ▶				
	ictuili(s) allu þá	ιγ ιτι∪ ιαλ(□3): 🚩				

Form 1040-C (2004) Page 2 **Exemptions** Part II 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, Japan, 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. Yourself 14a Spouse No. of boxes checked Caution: If your parent (or someone else) can claim you as a dependent on his or her 2004 tax return, on 14a and 14b . . . do not check box 14a. No. of your children (3) Dependent's (4) Vif qualifying C Dependents: (2) Dependent's on 14c who: relationship child for child tax (1) First name Last name SSN or ITIN to vou • 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 Part III Figuring Your Income Tax 15 15 Total income (from page 3, Schedule A, line 4, column (d) or (e)). . . 16 16 Adjustments. See page 4 of the instructions and attach appropriate form or statement. Groups I and 17 Adjusted gross income. Subtract line 16 from line 15 18 Enter the amount from page 4, Schedule D, line 8 or 16, whichever applies . . . 18 19 Credits. See page 4 of the instructions and attach appropriate form or statement. 20 Subtract line 19 from line 18. If zero or less, enter -0- 21 Other taxes. See page 5 of the instructions and attach appropriate form. Tax for Group I or II. Add lines 20 and 21 22 ≡ Group Total income (from page 3, Schedule A, line 4, column (f)) . . . 24 Tax (30% of line 23). If less than 30%, attach statement showing computation 24 25 Total tax. Add lines 22 and 24 25 Note: Your tax liability on your final return may be different from line 25. Summary 26 U.S. income tax paid or withheld at source (from page 3, Schedule A, 26 lines 4 and 5, column (c)) 27 27 Estimated U.S. income tax paid 28 Other payments (specify) ▶..... 29 Total payments. Add lines 26 through 28 30 30 If line 25 is more than line 29, subtract line 29 from line 25. This is the amount you owe . 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 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 Date Date Spouse's signature for your (If filing jointly, both must sign even if only one had income.) (A return made by an agent must be accompanied by a power of attorney.) records Preparer's SSN or PTIN Preparer's Check if **Paid** 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 ______, 2004, and ending ______, or the tax year ended ______ (Field Assistance Area Director) Internal Revenue Service

(Name)

(Title)

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S	ichedule A Income (see i	nstruct	ions)									
			of income (su		(c) Amount of	115			Nonre	siden	t alien income	
1	(a) Payer of income	interes	y, wages, taxal t, dividends, re ny received, e	ents,	income tax pai withheld at so	d or	(d) Resident a income	lien	(e) Effectively connected with a trade or busine	U.S.	(f) Not effective connected with a trade or busines	Ú.S.
2	Net gain, if any, from Schedul	le D (Fo	rm 1040)	2								
3	Net gain, if any, from Schedul			3								
4	Totals			4				T				
5	Exempt income. Do not include	de on lir	ne 4	5								
S	Certain Gains Connected W paid or withhe	/ith a l	J.S. Trade	or E	Business (se	ee ir	nstructions).	Incl	ude any U.S.	inc		
 1							<u> </u>		. (-/			
•	(a) Description of property (If necessary, attach statement of descriptive details not shown below		(b) Date acc (mo., day		(c) Date s (mo., day,		(d) Sales p	rice	(e) Cost or obasis	ther	(f) Gain or (los subtract (e) fron	
												\perp
												-
												\top
												\top
2	Net gain Combine the gains	and los	sas antara	d on	line 1 colum	n (f)	If the total is	are	ater than zero	\top		\top

Schedule C Itemized Deductions

enter this net gain amount on Schedule A, line 3, column (f). . . .

- If you are a resident alien reporting income on Schedule A, column (d), you may claim the same deductions allowable on **Schedule A (Form 1040)**.
- 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 1040NR). 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.
- 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 amount on Schedule D, line 2 or line 10, which line 17, is over \$142,700 (\$71,350 if many the amount to enter	2					

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Schedule D	Tax Computation	
Tax for Reside	ent Alien—Group I Only (For description of groups, see line 1 on page 1.)	
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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 1 only) on page 6 of the instructions	2		
3 4	Subtract line 2 from line 1	3		
5 6	Taxable income. Subtract line 4 from line 3	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		
	for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Busing	ess—	-Group II On	ıy
9	Enter amount from line 17 on page 2	9		
9 10	Enter amount from line 17 on page 2	9		
	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR))			
10	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on	10		
10 11	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR)) Subtract line 10 from line 9. Exemptions. If line 9 above is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 14d on page 2. If line 9 above is over \$107,025, see the worksheet on page 8 of	10		
10 11 12	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR)). Subtract line 10 from line 9. Exemptions. If line 9 above is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 14d on page 2. If line 9 above is over \$107,025, see the worksheet on page 8 of the instructions for the amount to enter.	10		
10 11 12	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR)) Subtract line 10 from line 9	10 11 12 13		