

U.S. Departing Alien Income Tax Return

For tax period or year beginning _____, 2009, and ending _____

2009

▶ 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.	
		Your number	Spouse's number		
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 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

- 1 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 **2008 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.
- 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** on page 2 of the instructions? Yes No
 If "Yes," enter the date signed ▶ _____
- 6 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
- 8 If you filed income tax returns in the United States, give the following information for 2008:
 - 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 \$ _____
- 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 13 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 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 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.

14a [] Yourself b [] Spouse

Caution: If your parent (or someone else) can claim you as a dependent on his or her 2009 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 main sections: Groups I and II (lines 15-22), Group III (lines 23-24), and Tax Summary (lines 25-31).

Sign Here

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.

Keep a copy of this return for your records.

Your signature Date Spouse's signature Date (A return made by an agent must be accompanied by a power of attorney.)

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN Firm's name (or yours if self-employed), address, and ZIP code EIN 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.

beginning . . . , 2009, and ending . . . , . . . , or the tax year ended . . .

(Field Assistance Area Director) Internal Revenue Service

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

