



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

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.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.

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Print or Type: Your first name and initial, Last name, Your social security number, Spouse's identifying number, U.S. address, Passport or alien registration card 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 Final Return Required 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.
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?
5 Have you signed a waiver of rights, privileges, exemptions, and immunities as described under Exceptions in the instructions?
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?
7a Have you applied for U.S. citizenship?
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?
8 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?
10 Do you plan to return to the United States?
11 Are your spouse and any children remaining in the United States?
12 Show the approximate value and location in the United States of any property held by you.
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.)
14 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.

Table with 6 columns: (a) First name Last name, (b) Social security number, (c) Relationship to you, (d) Child tax credit, Credit for other dependents. Includes a section for 'If more than four dependents, see instructions.'

Part III Figuring Your Income Tax

Table with 2 columns: Line number and Description. Lines 16-23: Total income, Adjustments, Adjusted gross income, Groups I and II (Credits, Other taxes, Tax for Group I or II). Lines 24-32: Group III (Total income, Tax), Total tax, Tax Summary (U.S. income tax paid, Current year's estimated tax payments, Total payments, Amount you owe, Amount you overpaid).

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature section with fields for: Your signature, Date, Your occupation, Spouse's signature, Date, Spouse's occupation, Phone no., Email address. Includes instructions for Identity Protection PIN.

Paid Preparer Use Only section with fields for: Print/Type preparer's name, Preparer's signature, Date, Check 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 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 | <b>Taxable income.</b> Subtract line 2 from line 1 . . . . .   | 3 |
| 4 | <b>Tax.</b> 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 | <b>Alternative minimum tax (AMT).</b> 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  | <b>Taxable income.</b> Subtract line 8 from line 7 . . . . .  | 9  |
| 10 | <b>Tax.</b> 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 | <b>Alternative minimum tax (AMT).</b> 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 |