

Form fields for personal information: Your first name and initial, Last name, Your social security number, Spouse's social security number, Address, Passport or alien registration card number, Date of departure, Name of carrier, Place of departure, Country of destination, Date on which you last arrived in the U.S.

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

Part I Explanation of Status—Resident or Nonresident Alien

1 Check the correct box or boxes below:

Note: A nonresident alien who has income from 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 1996 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 Kind 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 If you were employed in the United States, did you file Form 1078, Certificate of Alien Claiming Residence in the United States? Yes No

7 Have you applied for U.S. citizenship? Yes No

8 If you filed income tax returns in the United States, give the following information for 1996:

a Your U.S. address shown on return

b Taxable income reported c Tax paid d Balance due e Service Center where you filed your return \$ \$ \$

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:

Table with columns: Value, Location. Rows: a Real property, b Stocks and bonds, c Cash, d Other (specify)

13 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)?

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, Japan, the Republic of Korea, or U.S. nationals (American Samoans), see page 3 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 from that income.

14a [] Yourself b [] Spouse

Caution: If your parent (or someone else) can claim you as a dependent on his or her 1997 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 social security number, (3) Dependent's relationship to you, (4) No. of months lived in your home in 1997.

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 columns: Line number, Description, and Amount. Rows include Total income, Adjustments, Adjusted gross income, Tax, Additional taxes, Credits, Total tax, U.S. income tax paid, and Total payments.

Note: A Form 1040-C is not a final return. You must file a final income tax return on the correct form after your normal tax year ends. See Final Return Required on page 1 of the instructions.

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.
Paid Preparer's Use Only: Preparer's signature, Date, Check if self-employed, Preparer's social security number, Firm's name, EIN, 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, 1997, and ending, 19, or the tax year ended, 19

(District Director of Internal Revenue)

Date, 19 By (Name) (Title)

Schedule A Income (Do not include exempt income on lines 1 through 4.)

1	(a) Payer of income	(b) Type of income (such as salary, wages, taxable interest, dividends, rents, alimony received, 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	Tax-exempt interest income. Do not include on line 4.	5				

* Enter in column (e): (1) salary and wages as shown on Form W-2; (2) net income from the operation of a business from separate **Schedule C (Form 1040)**, **Schedule C-EZ (Form 1040)**, or other appropriate business schedule; and (3) any other income effectively connected with a U.S. trade or business.

** Including alimony received.

Include any U.S. income tax that was paid or withheld on income in column (c), lines 1 through 3.

Schedule B Gains and Losses From Sales or Exchanges of Nonresidents' Property Not Effectively Connected With a U.S. Trade or Business (Capital gains and income other than capital gains)

You must complete this schedule if you are a nonresident alien with gains from the sale or exchange of property (except U.S. real property interests) from sources in the United States that are not effectively connected with a U.S. trade or business. **Include any U.S. income tax that was paid or withheld on these gains on Schedule A, column (c), line 3.**

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. Enter on Schedule A, line 3, column (f).					2

Schedule C Itemized Deductions

- 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)**. You should file **Form 4684**, **Casualties and Thefts**, to support casualty or theft losses shown below. Casualty or theft losses and charitable contributions do not have to be related to U.S. trade or business income.
- 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. Exception. If the amount on Form 1040-C, line 17, is over \$121,200 (over \$60,600 if married filing separately), see page 5 of the instructions for the amount to enter			2

Schedule D Tax Computation

Tax for Resident Alien—Group I Only (For description of groups, see Form 1040-C, line 1.)

1 Enter amount from Form 1040-C, line 17	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 on page 5 of the instructions	2		
3 Subtract line 2 from line 1	3		
4 Exemptions. If line 1 above is \$90,900 or less, multiply \$2,650 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 1 above is over \$90,900, see the worksheet on page 6 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 1997 Tax Rate Schedules on page 6 of the instructions. Enter the tax here and on Form 1040-C, line 18 ▶	6		

Tax for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Business—Group II Only

7 Enter amount from Form 1040-C, line 17	7		
8 Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR))	8		
9 Subtract line 8 from line 7	9		
10 Exemptions. If line 7 above is \$90,900 or less, multiply \$2,650 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 7 above is over \$90,900, see the worksheet on page 6 of the instructions for the amount to enter	10		
11 Taxable income. Subtract line 10 from line 9	11		
12 Tax. Figure your tax on the amount on line 11 by using the 1997 Tax Rate Schedules on page 6 of the instructions. Enter the tax here and on Form 1040-C, line 18 ▶	12		

