

Department of the Treasury Internal Revenue Service

For tax period or year beginning \_\_\_\_\_, 2002, and ending \_\_\_\_\_, \_\_\_\_\_ See separate instructions. File original and one copy.

2002

Print or type Your first name and initial Last name Your identifying number (see page 2) 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?

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 1 of the instructions.

Part I Explanation of Status—Resident or Nonresident Alien

1 Check the applicable 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 2001 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

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 2001:

a Your U.S. address shown on return

b Taxable income reported \$ c Tax paid \$ d 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:

Table with 2 columns: Value, Location. Rows include Real property, Stocks and bonds, Cash, and 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 2002 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 . . .

d Total number of exemptions claimed . . . Add numbers entered on lines above

Part III Figuring Your Income Tax

Main tax calculation table with rows 15-31. Includes sections for Groups I and II, Group III, and Tax Summary.

Note: Your tax liability on your final return may be different from the figure you entered on line 25 above.

Sign Here section containing signature lines for preparer and spouse, and Preparer's Use Only section with fields for signature, date, SSN, firm name, EIN, and phone number.

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 . . . , 2002, and ending . . . , . . . , or the tax year ended . . .

(Field Assistance Area Director) Internal Revenue Service

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

**Schedule A** Income (see instructions)

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	Exempt income. Do not include on line 4 . . . . .	5				

**Schedule B** Certain Gains and Losses From Sales or Exchanges of Nonresidents' Property Not Effectively Connected With a U.S. Trade or Business (see instructions). 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)**. 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	<b>Total itemized deductions.</b> Add the amounts in columns (b) and (d) of line 1. Enter the total here and on Schedule D, line 2 or line 10, whichever applies. <b>Exception.</b> If the amount on Form 1040-C, line 17, is over \$137,300 (\$68,650 if married filing separately), see the instructions on page 5 for the amount to enter . . . . .			2

**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 <b>Schedule A (Form 1040)</b> ). If you do not plan to itemize deductions, enter your standard deduction. See <b>Standard Deduction (Group 1 only)</b> on page 5 of the instructions . . . . .	2		
3	Subtract line 2 from line 1 . . . . .	3		
4	Exemptions. If line 1 above is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 14d on page 2. If line 1 above is over \$103,000, see the worksheet on page 6 of the instructions for the amount to enter . . . . .	4		
5	<b>Taxable income.</b> Subtract line 4 from line 3 . . . . .	5		
6	<b>Tax.</b> Figure your tax on the amount on line 5 by using the 2002 Tax Rate Schedules on page 6 of the instructions. Include in the total any tax from <b>Form 4972</b> and <b>Form 8814</b> . Enter the tax here . . . . .	6		
7	<b>Alternative minimum tax (AMT).</b> Enter the amount, if any, of AMT from <b>Form 6251</b> . . . . .	7		
8	<b>Total tax.</b> Add lines 6 and 7. Enter the total tax 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 <b>Schedule A (Form 1040NR)</b> ) . . . . .	10		
11	Subtract line 10 from line 9 . . . . .	11		
12	Exemptions. If line 9 above is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 9 above is over \$103,000, see the worksheet on page 6 of the instructions for the amount to enter . . . . .	12		
13	<b>Taxable income.</b> Subtract line 12 from line 11 . . . . .	13		
14	<b>Tax.</b> Figure your tax on the amount on line 13 by using the 2002 Tax Rate Schedules on page 6 of the instructions. Include in the total any tax from <b>Form 4972</b> and <b>Form 8814</b> . Enter the tax here . . . . .	14		
15	<b>Alternative minimum tax (AMT).</b> Enter the amount, if any, of AMT from <b>Form 6251</b> . . . . .	15		
16	<b>Total tax.</b> Add lines 14 and 15. Enter the total tax here and on Form 1040-C, line 18 . . . . . ▶	16		

