

Department of the Treasury
Internal Revenue Service

For tax period or year beginning _____, 2018, and ending _____, _____

▶ Go to www.irs.gov/Form1040C for instructions and the latest information.
▶ File original and one copy.

2018

Print or type	Your first name and initial	Last name	Your social security 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		Date on which you first arrived in 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 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** on 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 **2017 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** in 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 (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? **Yes** **No**

8 If you filed income tax returns in the United States, give the following information for 2017.

a Type of return filed (for example, Form 1040, 1040NR, 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? **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 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 Figuring Your Income Tax

14	Total income (from page 3, Schedule A, line 4, column (d) or (e))	14		
15	Adjustments. See the instructions and attach appropriate form or statement	15		
16	Adjusted gross income. Subtract line 15 from line 14	16		
Groups I and II	17 Enter the amount from page 4, Schedule D, line 6 or 12, whichever applies	17		
18	Credits. See the instructions and attach appropriate form or statement	18		
19	Subtract line 18 from line 17. If zero or less, enter -0-	19		
20	Other taxes. See the instructions and attach appropriate form	20		
21	Tax for Group I or II. Add lines 19 and 20	21		
Group III	22 Total income (from page 3, Schedule A, line 4, column (f))	22		
23	Tax (30% of line 22). If less than 30%, attach statement showing computation	23		
	24 Total tax. Add lines 21 and 23 ▶	24		
	Note: Your tax liability on your final return may be different from line 24.			
Tax Summary	25 U.S. income tax paid or withheld at source (from page 3, Schedule A, lines 4 and 5, column (c))	25		
	26 2018 estimated tax payments and amount applied from 2017 return	26		
	27 Other payments (specify) ▶ _____	27		
	28 Total payments. Add lines 25 through 27 ▶	28		
	29 If line 24 is more than line 28, subtract line 28 from line 24. This is the amount you owe	29		
	30 If line 28 is more than line 24, subtract line 24 from line 28. This is the amount you overpaid . Any overpayment of tax will be refunded only when you file your final return for the tax year	30		

Sign Here

Keep a copy of this return for your records.

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.

▶ Your signature _____	Date _____	▶ Spouse's signature _____	Date _____
(A return made by an agent must be accompanied by a power of attorney.)		(If filing jointly, both must sign even if only one had income.)	

Paid Preparer Use Only

Print/Type preparer's name _____	Preparer's signature _____	Date _____	Check <input type="checkbox"/> 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 _____, 2018, and ending _____, _____, or the tax year ended _____, _____.

(Field Assistance Area Director)
Internal Revenue Service

Date _____, _____ By _____ (Name) _____ (Title)

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 page 2, line 16	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 Standard Deduction (Group I only) in the instructions	2		
3	Taxable income. Subtract line 2 from line 1	3		
4	Tax. Figure your tax on the amount on line 3 by using the 2018 Tax Rate Schedules in the instructions. Include in the total any tax from Form 4972 and Form 8814 . Enter the tax here	4		
5	Alternative minimum tax (AMT). 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 17 ▶	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 16	7		
8	Enter itemized deductions from page 3, Schedule C, line 2.	8		
9	Taxable income. Subtract line 8 from line 7	9		
10	Tax. Figure your tax on the amount on line 9 by using the 2018 Tax Rate Schedules in the instructions. Include in the total any tax from Form 4972 and Form 8814 . Enter the tax here	10		
11	Alternative minimum tax (AMT). 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 17 ▶	12		