$\qquad$
$\qquad$
See separate instructions. $\quad$ File original and one copy.

|  | Your first name and initial | Last name |  | Your identifying number (see page 3) |
| :---: | :---: | :---: | :---: | :---: |
|  | 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? $\qquad$ 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
S
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 $\square$ No If "Yes," enter the expiration date $\qquad$
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
$\qquad$

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? $\square$ Yes No
7 Have you applied for U.S. citizenship?Yes
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?YesNo
10 Do you plan to return to the United States? If "Yes," complete lines 11 through 13 below.
11 Are your spouse and any children remaining in the United States?Yes
12 Show the approximate value and location in the United States of any property held by you:

## Value

$\qquad$
\$

Location
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.


No. of boxes checked
on 14a and 14b


Part III Figuring Your Income Tax
15 Total income (from page 3, Schedule A, line 4, column (d) or (e)).
16 Adjustments. See page 3 of the instructions and attach appropriate form or statement
17 Adjusted gross income. Subtract line 16 from line 15
18 Total tax (from page 4, Schedule D, line 8 or 16 , whichever applies).
19 Credits. See page 3 of the instructions and attach appropriate form or statement
20 Subtract line 19 from line 18. If zero or less, enter -0-
21 Other taxes. See page 4 of the instructions and attach appropriate form
22 Tax for Group I or II. Add lines 20 and 21

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| 0 |
| 0 |
| 0 |

23 Total income (from page 3, Schedule A, line 4, column (f))
24 Tax ( $30 \%$ of line 23). If less than $30 \%$, attach statement showing computation
25 Total tax. Add lines 22 and 24 .
26 U.S. income tax paid or withheld at source (from page 3, Schedule A, lines 4 and 5, column (c)
(c)) .

27 Estimated U.S. income tax paid
28 Other payments (specify)
29 Total payments. Add lines 26 through 28
30 If line 25 is more than line 29, subtract line 29 from line 25 . This is the amount you owe
31 If line 29 is more than line 25 , subtract line 25 from line 29. This is the amount you overpaid.
Any overpayment of tax will be refunded only when you file your final return for the tax year


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


## 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 $\qquad$ 2002, and ending $\qquad$ , or the tax year ended

By

Schedule A Income (see instructions)


Certain Gains and Losses From Sales or Exchanges of Nonresidents' Property Not Effectively
Schedule B 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) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
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| 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.

| $\mathbf{1}$(a) Type of deduction <br> (such as interest, taxes, contributions, etc.) | (b) Amount <br> of deduction |  | (c) Type of deduction <br> (such as interest, taxes, contributions, etc.) | (d) Amount of <br> deduction |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
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## 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

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 (Group 1 only) on page 5 of the instructions

3 Subtract line 2 from line 1
4 Exemptions. If line 1 above is $\$ 103,000$ or less, multiply $\$ 3,000$ by the total number of exemptions claimed on line $14 d$ 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.

5 Taxable income. Subtract line 4 from line 3
6 Tax. 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 Form 4972 and Form 8814. Enter the tax here
7 Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251
8 Total tax. Add lines 6 and 7. Enter the total tax here and on Form 1040-C, line 18

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
10 Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR))

11 Subtract line 10 from line 9
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

13 Taxable income. Subtract line 12 from line 11

14 Tax. 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 Form 4972 and Form 8814. Enter the tax here

15 Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251
16 Total tax. Add lines 14 and 15. Enter the total tax here and on Form 1040-C, line 18

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