

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



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Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

For tax period or year beginning _____, 2020, and ending _____,

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

2020

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** in the instructions.

Part I Explanation of Status—Resident or Nonresident Alien

- 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 **2019 Form 1040-NR 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 **Form W-9**, Request for Taxpayer Identification Number and Certification, to a withholding agent? **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 2019.
 - 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? **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 Dependents (see instructions)

Table with 5 columns: 14 (a) First name, Last name, (b) Social security number, (c) Relationship to you, (d) if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes a large 'DRAFT AS OF' watermark.

Part III Figuring Your Income Tax

Table with 2 columns: Description and Line number. Rows include: 15 Total income, 16 Adjustments, 17 Adjusted gross income, 18 Enter the amount from page 4, 19 Credits, 20 Subtract line 19 from line 18, 21 Other taxes, 22 Tax for Group I or II, 23 Total income, 24 Tax (30% of line 23), 25 Total tax, 26 U.S. income tax paid or withheld at source, 27 2020 estimated tax payments, 28 Other payments, 29 Total payments, 30 If line 25 is more than line 29, subtract line 29 from line 25, 31 If line 29 is more than line 25, subtract line 25 from line 29.

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.

Keep a copy of this return for your records.

Signature lines for 'Your signature' and 'Spouse's signature' with corresponding 'Date' fields. Includes a note: '(A return made by an agent must be accompanied by a power of attorney.)'

Paid Preparer Use Only

Form section for paid preparer with fields: 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 _____, 2020, 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, 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 or 1040-SR)	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 by Nonresident Aliens of 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 sales or exchanges on Schedule A, line 3, column (c).*

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. Combine the gains and losses entered on line 1, column (f). If the total is greater than zero, enter this net gain amount 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 or 1040-SR)**.
- 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 of Form 1040-NR**. 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. See instructions for the extent to which casualty and theft losses are deductible.
- 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.			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 page 2, line 17	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 2020 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 18 ▶	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 17	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 2020 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 18 ▶	12	