

U.S. Departing Alien Income Tax Return

For tax period or year beginning _____, 2022, and ending _____, _____

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

2022

Department of the Treasury
Internal Revenue Service

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—See instructions.

- 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 2021 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 2021.
 - 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.

14 (a) First name	Last name	(b) Social security number	(c) Relationship to you	(d) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit Credit for other dependents	
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Part III Figuring Your Income Tax

	15 Total income (from page 3, Schedule A, line 4, column (d) or (e))			15
	16 Adjustments. See the instructions and attach appropriate form or statement			16
	17 Adjusted gross income. Subtract line 16 from line 15			17
Groups I and II	18 Enter the amount from page 4, Schedule D, line 6 or 12, whichever applies			18
	19 Credits. See the instructions and attach appropriate form or statement			19
	20 Subtract line 19 from line 18. If zero or less, enter -0-			20
	21 Other taxes. See the instructions and attach appropriate form			21
	22 Tax for Group I or II. Add lines 20 and 21			22
Group III	23 Total income (from page 3, Schedule A, line 4, column (f))	23		
	24 Tax (multiply line 23 by 30% (0.30)). If less than 30% (0.30), attach statement showing computation. See instructions			24
	25 Total tax. Add lines 22 and 24 ▶			25
Tax Summary	Note: Your tax liability on your final return may be different from line 25.			
	26 U.S. income tax paid or withheld at source (from page 3, Schedule A, lines 4 and 5, column (c))	26		
	27 2022 estimated tax payments and amount applied from 2021 return	27		
	28 Other payments (specify) ▶ _____	28		
	29 Total payments. Add lines 26 through 28 ▶			29
	30 If line 25 is more than line 29, subtract line 29 from line 25. This is the amount you owe			30
	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			31

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.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶
	Phone no.	Email address		

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 _____, 2022, and ending _____, _____, or the tax year ended _____, _____.

(Field Assistance Area Director)
Internal Revenue Service

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

Schedule D Tax Computation—See instructions.

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 <i>Standard Deduction (Group I only)</i> 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 2022 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 2022 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	