

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

c Dependents:		(2) Dependent's SSN or ITIN	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit
(1) First name	Last name			

No. of your children on 14c who:
• lived with you.
• did not live with you due to divorce or separation

Dependents on 14c not entered above

d Total number of exemptions claimed

Part III Figuring Your Income Tax

Groups I and II	15 Total income (from page 3, Schedule A, line 4, column (d) or (e))	15		
	16 Adjustments. See page 3 of the instructions and attach appropriate form or statement	16		
	17 Adjusted gross income. Subtract line 16 from line 15	17		
	18 Total tax (from page 4, Schedule D, line 8 or 16, whichever applies).	18		
	19 Credits. See page 3 of 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 page 3 of 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 (30% of line 23). If less than 30%, attach statement showing computation	24		
Tax Summary	25 Total tax. Add lines 22 and 24	25		
	26 U.S. income tax paid or withheld at source (from page 3, Schedule A, lines 4 and 5, column (c))	26		
	27 Estimated U.S. income tax paid	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			

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

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.

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's Use Only Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN _____
 Firm's name (or yours if self-employed), address, and ZIP code _____ EIN _____
 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 _____, 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	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 10, whichever applies. Exception. 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 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	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	Taxable income. Subtract line 4 from line 3	5		
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	6		
7	Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251	7		
8	Total tax. 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 Schedule A (Form 1040NR))	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	Taxable income. Subtract line 12 from line 11	13		
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	14		
15	Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251	15		
16	Total tax. Add lines 14 and 15. Enter the total tax here and on Form 1040-C, line 18 ▶	16		

