

**U.S. Departing Alien Income Tax Return**

Department of the Treasury  
Internal Revenue Service

For tax period or year beginning \_\_\_\_\_, 1992,  
and ending \_\_\_\_\_, 19\_\_\_\_.  
▶ See separate instructions. ▶ File original and one copy.

**1992**

Please print or type	Your first name and initial		Last name		Your social security number	
	If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
	Number, street, and apt. no. or rural route		Passport or alien registration card number		Date of departure	
	U.S. post office address (city or town, state, and ZIP code)		Your number	Spouse's number		Name of carrier
Complete foreign address			Place of departure		Country of destination	
Of what country are you a citizen or subject?			Of what country are you a resident?			Date on which you last arrived in the U.S.

Is your employer willing to furnish a letter guaranteeing that the tax will be paid?  Yes  No  
If "Yes," please attach the letter and leave the remainder of this form blank, except for the signature area on page 2.

**Part I Explanation of Status—Resident or Nonresident Alien**

1 Check the correct 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 **1991 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 Kind 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," give expiration date ▶ \_\_\_\_\_

5 Have you signed a waiver of rights, privileges, exemptions, and immunities as described in the instructions under "Exceptions"?  Yes  No  
If "Yes," give date ▶ \_\_\_\_\_

6 If you were employed in the United States, did you file **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 1991:

a Your U.S. address shown on return ▶ \_\_\_\_\_

<b>b</b> Taxable income reported	<b>c</b> Tax paid	<b>d</b> Balance due	<b>e</b> Service Center where you filed your return
\$ _____	\$ _____	\$ _____	_____

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
<b>a</b> Real property {	\$ _____	_____
<b>b</b> Stocks and bonds	\$ _____	_____
<b>c</b> Cash	\$ _____	_____
<b>d</b> 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 or Form 1040A.

**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, Mexico, Japan, the Republic of Korea, or U.S. nationals (American Samoans), see **Pub. 519** or the **1991 Form 1040NR 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.

**1a**  Yourself **b**  Spouse

**Caution:** If your parent (or someone else) can claim you as a dependent on his or her 1992 tax return, do not check box 1a.

No. of boxes checked on 1a and 1b . . . . .

<b>c Dependents:</b> (1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1992

No. of your children on 1c who:

• lived with you . . . . .

• didn't live with you due to divorce or separation . . . . .

No. of other dependents on 1c . . . . .

**d** If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here

**e** Total number of exemptions claimed . . . . .

Add numbers entered on lines above

**Part III Figuring Your Income Tax**

<b>Groups I and II</b>	<b>Income</b>	<b>1</b> Total income (from page 3, Schedule A, line 4, column (d) or (e)) . . . . .	<b>1</b>			
		<b>2</b> Adjustments. (See instructions and attach appropriate form or statement.) . . . . .	<b>2</b>			
		<b>3</b> Adjusted gross income. Subtract line 2 from line 1 . . . . .	<b>3</b>			
	<b>Tax</b>	<b>4</b> Tax (from page 4, Schedule D, line 6 or 12, whichever applies) . . . . .	<b>4</b>			
		<b>5</b> Additional taxes. (See instructions and attach appropriate form or statement.) . . . . .	<b>5</b>			
		<b>6</b> Add lines 4 and 5 . . . . .	<b>6</b>			
	<b>Group III</b>	<b>7</b> Credits. (See instructions and attach appropriate form or statement.) . . . . .	<b>7</b>			
		<b>8</b> Subtract line 7 from line 6. If zero or less, enter -0- . . . . .	<b>8</b>			
	<b>Tax Summary</b>	<b>Group III</b>	<b>9</b> Other taxes. (See instructions and attach appropriate form.) . . . . .	<b>9</b>		
			<b>10</b> Tax for Group I or II. Add lines 8 and 9 . . . . .	<b>10</b>		
<b>Payments</b>		<b>11</b> Total income (from page 3, Schedule A, line 4, column (f)) . . . . .	<b>11</b>			
		<b>12</b> Tax (30% of line 11). (If less than 30%, attach statement showing computation.) . . . . .	<b>12</b>			
		<b>13</b> <b>Total tax.</b> Add lines 10 and 12 . . . . .	<b>13</b>			
		<b>14</b> U.S. income tax paid or withheld at source (from page 3, Schedule A, line 4, column (c) or withheld from Forms W-2, W-2G, 1099-R, etc.) . . . . .	<b>14</b>			
		<b>15</b> Estimated U.S. income tax paid . . . . .	<b>15</b>			
		<b>16</b> Other payments (specify) ▶ . . . . .	<b>16</b>			
		<b>17</b> <b>Total payments.</b> Add lines 14 through 16 . . . . .	<b>17</b>			
<b>18</b> If line 13 is larger than line 17, enter <b>Amount You Owe</b> . . . . .	<b>18</b>					
<b>19</b> If line 17 is larger than line 13, enter <b>Overpayment</b> . Any overpayment of tax will be refunded only when you file your final return for the tax year . . . . .	<b>19</b>					

**Note: A Form 1040C is not a final return. You must file a final income tax return on the correct form after your normal tax year ends. (See Final Return Required in the instructions.)**

**Please 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.

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 social security number \_\_\_\_\_  
 Firm's name (or yours if self-employed) and address \_\_\_\_\_ E.I. No. \_\_\_\_\_  
 ZIP code \_\_\_\_\_

**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 \_\_\_\_\_, 1992, and ending \_\_\_\_\_, 19\_\_\_\_\_, or the tax year ended \_\_\_\_\_, 19\_\_\_\_\_.

(District Director of Internal Revenue)

Date \_\_\_\_\_, 19\_\_\_\_\_. By \_\_\_\_\_ (Name) \_\_\_\_\_ (Title)

**Schedule A Schedule of Income** (Do not include exempt income on lines 1 through 4.)

1	(a) Payer of income	(b) Nature 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)					
3	Net gain, if any, from Schedule B, line 2					
4	<b>Totals</b>					
5	Tax-exempt interest income. (Do not include on line 4.)					

\* Enter in column (e): (1) salary and wages as shown on Form W-2; (2) net income from the operation of a business from separate **Schedule C (Form 1040)** or other appropriate business schedule; and (3) any other income effectively connected with a U.S. trade or business.  
 \*\* Including alimony received.  
 (Include any U.S. income tax that was paid or withheld on income in column (c), lines 1 through 3.)

**Schedule B Gains and Losses From Sales or Exchanges of Nonresidents' Property Not Effectively Connected With a U.S. Trade or Business** (Capital gains and income other than capital gains)

You must complete this schedule if you are a nonresident alien with gains from the sale or exchange of property (except U.S. real property interests) from sources in the United States that are not effectively connected with a U.S. trade or business. (Include any U.S. income tax that was paid or withheld on these gains in Schedule A, column (c), line 3.)

1	(a) Kind of property and description (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 in Schedule A, line 3, column (f))					2

**Schedule C Itemized Deductions**

- If you are a resident alien reporting income in Schedule A, column (d), you may claim the same deductions allowable on **Schedule A (Form 1040)**.
- If you are a nonresident alien reporting income in 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)**). You should file **Form 4684**, Casualties and Thefts, to support casualty or theft losses shown below. Casualty or theft losses and charitable contributions do not have to be related to U.S. trade or business income.
- If you are a nonresident alien reporting income in Schedule A, column (f), do not claim any deductions related to that income.

1	(a) Nature of deduction (such as interest, taxes, contributions, etc.)	(b) Amount of deduction	(c) Nature 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. <b>Caution:</b> If your adjusted gross income (from page 2, Part III, line 3) is more than \$105,250 (more than \$52,625 if married filing separately), see page 4 of the instructions for the amount to enter.			2

**Schedule D Tax Computation**

**Tax for Resident Alien—Group I Only** (For description of groups, see page 1, Part I, line 1.)

<b>1</b>	Enter amount from page 2, Part III, line 3 . . . . .	<b>1</b>		
<b>2</b>	If you itemize deductions, enter amount from page 3, Schedule C, line 2 (to the extent they are allowable on <b>Schedule A (Form 1040)</b> ). If you do not plan to itemize deductions, enter your standard deduction (see <b>Standard Deduction</b> on page 4 of the instructions) . . . . .	<b>2</b>		
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b>	Exemptions. Multiply \$2,300 by the total number of exemptions claimed on page 2, Part II, line 1e. But if line 1 above is more than \$78,950, see page 4 of the instructions for the amount to enter . . . . .	<b>4</b>		
<b>5</b>	<b>Taxable income.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>		
<b>6</b>	<b>Tax.</b> Figure your tax on the amount on line 5 by using the 1992 Tax Rate Schedules on page 4 of the instructions. Enter the tax here and on page 2, Part III, line 4 . . . . . ▶	<b>6</b>		

**Tax for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Business—Group II Only**

<b>7</b>	Enter amount from page 2, Part III, line 3 . . . . .	<b>7</b>		
<b>8</b>	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on <b>Schedule A (Form 1040NR)</b> ) . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 7 . . . . .	<b>9</b>		
<b>10</b>	Exemptions. Multiply \$2,300 by the total number of exemptions claimed on page 2, Part II, line 1e. But if line 7 above is more than \$78,950, see page 4 of the instructions for the amount to enter . . . . .	<b>10</b>		
<b>11</b>	<b>Taxable income.</b> Subtract line 10 from line 9 . . . . .	<b>11</b>		
<b>12</b>	<b>Tax.</b> Figure your tax on the amount on line 11 by using the 1992 Tax Rate Schedules on page 4 of the instructions. Enter the tax here and on page 2, Part III, line 4 . . . . . ▶	<b>12</b>		