## Form **1040-C**

## U.S. Departing Alien Income Tax Return

OMB No. 1545-0086
<u>a</u>

For tax period or year beginning ....., 1999,

	tment of the Treasury	and ending  ► See separate instructio	ns. ▶ File origina	al and one copy.	999
Your first name and initial		Last name	17	Your social security number	
Please print or type	If a joint return, spouse's first name and initial (see instructions)		Last name		Spouse's social security number
pri	J.S. address (number, stre	et, and apt. no. or rural route)	Passport or alien re	gistration card number	Original date of your entry into the U.S.
ease			Your number	Spouse's number	
	City, state, and ZIP code				Date of departure
Com	olete foreign address			Date	on which you last arrived in the U.S.
Of wh	nat country are you a citiz	en or subject?	Of what country are y	ou a resident?	
If	"Yes," please attacl	ng to furnish a letter guaranteeing the <b>the letter</b> and leave the remainder is <b>not</b> a final income tax return. You	r of this form blank e	except for the signa	ture area on page 2.
—		turn Required on page 1 of the inst		uni on the correct	
Pa	rt I Explanatio	n of Status—Resident or Nonro	esident Alien		
1	Note: A nonresider Gain or loss	box or boxes below: nt alien who has income from real propon the disposition of a U.S. real propalls, see the <b>1998 Form 1040NR in</b> s	perty interest by a no	nresident alien is ef	fectively connected income or
2	☐ <b>Group II</b> —Non	dent alien (see instructions). resident alien with income effectively resident alien with income not effections or occupation in the United is	tively connected with	n a U.S. trade or bu	isiness.
3		lass under which you were last adm			
4	Do you have a period of "Yes," enter the	mit to reenter the United States?. expiration date			🗌 Yes 🔲 No
5	on page 1 of the in	waiver of rights, privileges, exemptionsrictions?			🗌 Yes 🗌 No
6	If you were employ in the United State	ed in the United States, did you file s?	Form 1078, Certifica		
7 8 a	If you filed income Your U.S. address	or U.S. citizenship?	ve the following infor	mation for 1998:	
b		rted \$ <b>c</b> Tax pa			
9		y current charges against you conc			
10	Do you plan to retu	urn to the United States? lines 11 through 13 below.			
11 12	Show the approxim	nd any children remaining in the Uni nate value and location in the United Value	d States of any prope	erty held by you: Locat	ion
а	Real property (	<u>\$</u>	;		
b	Stocks and honds	\$ \$	;		
C	Cash		;		
	Other (specify) ►	\$	;		
13	If you will not retur for filing a final U.S	n before (a) the due date for filing a income tax return for the preceding the tax(es)?	a final U.S. income ta g year, what arrange	ax return for the cu ments have you ma	rent year, or <b>(b)</b> the due date de to file the final income tax
	.,	· ,			

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Pa	rt II	Exemptions					
Gro	up I—	If you are a resident alien, you may claim the sai	ne exemptions allowed U.S.	citizens on Form	1040.		
	-	If you are a nonresident alien with income effecti	•			otion. Residents of Ca	ınada,
		India, Mexico, Japan, the Republic of Korea, or					
Gro	up III —	If you are a nonresident alien with income not ef	fectively connected with a L	I.S. business, do	not claim any exer	nptions.	
	14a	Yourself	<b>b</b> Spouse			No. of boxes checked	
		Caution: If your parent (or someone else) can	claim you as a dependent	t on his or her 19	999 tax	on 14a and 14b	
	_	return, do not check box 14a.  Dependents:		(3) Dependent's	(4) If qualifying	No. of your children	
	С	on 14c who:					
(1) First name Last name child for child tax credit							
	_						
	_	<ul> <li>did not live with you due to divorce</li> </ul>					
	_				<u> </u>	or separation	
	_				<u> </u>	Dependents on 14c	
	_		1 1			not entered above	
		Takal manula and a community and a lating of				Add numbers entered	
Da	art III	Total number of exemptions claimed Figuring Your Income Tax	<u> </u>	<u> </u>		on lines above	
Ге						15	
	15	Total income (from page 3, Schedule A, I				16	
=	16	Adjustments. See page 3 of the instruction				17	-
Groups I and II	17	Adjusted gross income. Subtract line 16				18	-
-S	18	Tax (from page 4, Schedule D, line 6 or 1				19	
ğ	19	Credits. See page 3 of the instructions a		orm or stateme		20	_
ပ်	20 21	Subtract line 19 from line 18. If zero or le Other taxes. See page 3 of the instruction	21				
	22	Tax for Group I or II. Add lines 20 and 21				22	
≡							
Group III	23	Total income (from page 3, Schedule A, I	ine 4 column (fl)	23			
Si Si	24	Tax (30% of line 23). If less than 30%, at				24	
	25	Total tax. Add lines 22 and 24				25	
	26	U.S. income tax paid or withheld at sour					
≥		A, line 4, column (c), or withheld from Forn					
E E	27						
Tax Summary	28	Other payments (specify)					
ă	29	Total payments. Add lines 26 through 28				29	
F	30	If line 25 is more than line 29, subtract li				30	
	31	If line 29 is more than line 25, subtract line					
$\perp$		Any overpayment of tax will be refunded	only when you file your	tinal return for	the tax year	31	
No	te: You	ır tax liability on your final return may be d	different from the figure	you entered o	n line 25 above		
<u></u>		Under penalties of perjury, I declare that I have	ovaminod this roturn and acco	mpanying schodulo	s and statements a	nd to the best of my k	nowlodgo
Sig		and belief, they are true, correct, and complete.					
	e <b>re</b> p a copy	knowledge.		l K			
of th	nis returr		Date	Spouse's sign	ature	D	ate
for y		(A return made by an agent must be accompar	ied by a power of attorney.)	, .		ven if only one had inc	ome.)
		Preparer's		Date	Chook if	Preparer's social securi	ty number
Pai		signature			Check if self-employed		
	parer'	Firm's name (or yours if self-employed)				EIN	
Use Only   yours if self-employed)						ZIP code	
		(	Certificate of Compl	iance			
This alier	certifies ns accor	that the above individual(s) has satisfied all the requiring to all information available to me at this date. This	uirements of the Internal Reve s certificate is effective for the	enue Code and the e tax period	Internal Revenue F	Regulations relating to	departing
bea	nnina	, 1999, and ending		, or the tax	year ended		
3	5		,		_		
				(Distric	t Director of Internal	Revenue)	
Date		By					
			(Name)			(Title)	

Fo	rm 1040-C (1999)								Pa	ge <b>3</b>	
S	chedule A Income (Do n	ot include exemp	ot inc	come on line	s 1	through 4.)					
		(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				Nonresident alien income			
1	(a) Payer of income					(d) Resident alien income	(e) Effectively connected with a U.S. trade or business*		(f) Not effectively connected with a U.S trade or business**		
										_	
_										_	
										-	
2	3 , 3,		2								
3			3							—	
4	Totals		4								
5	Tax-exempt interest income. Do not	tinclude on line 4.	5								
	* Enter in column (e): (1) salary and Schedule C-EZ (Form 1040), or of the salary and salary 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 Nonresident Alien's Property Not Effectively Connected With a U.S. Trade or Business (Capital gains and certain 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 and listed in 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	er	(f) Gain or (loss subtract (e) from	
								T
								T
								T
								$\vdash$
								$\vdash$
2	Net gain. Enter on Schedule A, line 3	, column (f).     .    .				2		

## Schedule C Itemized Deductions

instructions for the amount to enter . . . . .

- If you are a resident alien reporting income on Schedule A, column (d) above, 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) above, 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.

	<u> </u>			• • • • • • • • • • • • • • • • • • • •		
1	(a) Type of deduction (such as interest, taxes, contributions, etc.)	<b>(b)</b> Amount of deduction		(c) Type of deduction (such as interest, taxes, contributions, etc.)	(d) Amount of deduction	
2	Total itemized deductions. Add the amount on Schedule D. page 4, line 2 or line					

1040-C, line 17, is over \$126,600 (\$63,300 if married filing separately), see page 5 of the

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## Schedule D Tax Computation Tax for Resident Alien—Group I Only (For description of groups, see Form 1040-C, line 1.) 1 Enter amount from Form 1040-C, line 17 . . . . . . . . . If you itemize deductions, enter the amount from page 3, Schedule C, line 2 (to the extent allowable on Schedule A (Form 1040)). If you do not plan to itemize deductions, enter your standard 2 deduction. See **Standard Deduction** on page 5 of the instructions . . . . . . . . . . . . . . . . . 3 Subtract line 2 from line 1 . . . 3 Exemptions. If line 1 above is \$94,975 or less, multiply \$2,750 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 1 above is over \$94,975, see the worksheet on page 6 4 5 Tax. Figure your tax on the amount on line 5 by using the 1999 Tax Rate Schedules on page 6 of the instructions. Also, include in the total any tax from Form 4972 and Form 8814. Enter the tax 6 Tax for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Business—Group II Only 7 Enter itemized deductions from page 3, Schedule C, line 2 (to the extent allowable on Schedule 8 8 9 Exemptions. If line 7 above is \$94,975 or less, multiply \$2,750 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 7 above is over \$94,975, see the worksheet on page 6 10 11 Tax. Figure your tax on the amount on line 11 by using the 1999 Tax Rate Schedules on page 6 of the instructions. Also, include in the total any tax from Form 4972 and Form 8814.

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