

U.S. Departing Alien Income Tax Return

Department of the Treasury Internal Revenue Service

For tax period or year beginning ... 1999, and ending ... See separate instructions. File original and one copy.

1999

Form fields for personal information: Name, address, passport number, social security numbers, date of departure, and citizenship/residence.

A Is your employer willing to furnish a letter guaranteeing that the tax will be paid? Yes No

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.

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.
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?
5 Have you signed a waiver of rights, privileges, exemptions, and immunities as described under Exceptions on page 1 of the instructions?
6 If you were employed in the United States, did you file Form 1078, Certificate of Alien Claiming Residence in the United States?
7 Have you applied for U.S. citizenship?
8 If you filed income tax returns in the United States, give the following information for 1998:
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?
10 Do you plan to return to the United States?
11 Are your spouse and any children remaining in the United States?
12 Show the approximate value and location in the United States of any property held by you:
a Real property
b Stocks and bonds
c Cash
d 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)?

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

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	Tax-exempt interest income. Do not include on line 4.	5				

* Enter in column (e): (1) salary and wages shown on Form W-2; (2) net income from the operation of a business from separate **Schedule C (Form 1040)**, **Schedule C-EZ (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 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	(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) 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.

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, page 4, line 2 or line 8, whichever applies. Exception. If the amount on Form 1040-C, line 17, is over \$126,600 (\$63,300 if married filing separately), see page 5 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 Form 1040-C, line 1.)

<p>1 Enter amount from Form 1040-C, line 17</p>	1		
<p>2 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 deduction. See Standard Deduction on page 5 of the instructions</p>	2		
<p>3 Subtract line 2 from line 1</p>	3		
<p>4 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 of the instructions for the amount to enter</p>	4		
<p>5 Taxable income. Subtract line 4 from line 3</p>	5		
<p>6 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 here and on Form 1040-C, line 18 ▶</p>	6		

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

<p>7 Enter amount from Form 1040-C, line 17</p>	7		
<p>8 Enter itemized deductions from page 3, Schedule C, line 2 (to the extent allowable on Schedule A (Form 1040NR))</p>	8		
<p>9 Subtract line 8 from line 7</p>	9		
<p>10 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 of the instructions for the amount to enter</p>	10		
<p>11 Taxable income. Subtract line 10 from line 9</p>	11		
<p>12 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. Enter the tax here and on Form 1040-C, line 18 ▶</p>	12		

