Form **1040-C**

U.S. Departing Alien Income Tax Return

For tax period or year beginning, 1999,

OMB No. 1545-0086

999

		For tax period or year be					199	00
Depa Intern	rtment of the Treasury al Revenue Service	and ending	ons. File original	l and one con	у.		177	7
	Your first name and initial	•	Last name		-	Your so	ocial security r	number
Please print or type	If a joint return, spouse's	first name and initial (see instructions)	Last name			Spouse	e's social secu	rity number
ase prin	U.S. address (number, street, and apt. no. or rural route) Passport or alien registration card number Your number Spouse's number						date of your entry	into the U.S.
Ple	City, state, and ZIP code					Date of	departure	
Com	plete foreign address				Date or	n which y	ou last arrived	in the U.S.
Of w	hat country are you a citi	zen or subject?	Of what country are yo	ou a resident?				
1	f "Yes," please attac	ing to furnish a letter guaranteeing h the letter and leave the remaind	er of this form blank ex	cept for the	signatu	ire area	on page 2.	
Cau		c is not a final income tax return. Y turn Required on page 1 of the in		Irn on the co	prrect fo	orm afte	er your tax y	ear ends
Pa	rt I Explanatio	n of Status—Resident or Non	resident Alien					
	Gain or loss loss. For de Group I—Resi	nt alien who has income from real p on the disposition of a U.S. real pro tails, see the 1998 Form 1040NR in dent alien (see instructions). resident alien with income effective president alien with income not effe	operty interest by a non nstructions or Pub. 51 ely connected with a U.	nresident alien 9, U.S. Tax C S. trade or b	n is effe Guide fo ousiness	ectively or Alien: S.	connected i	
2	•	usiness or occupation in the United	5					
3		class under which you were last ad						
4		mit to reenter the United States?. expiration date ►						
5	on page 1 of the i	waiver of rights, privileges, exemp nstructions?					. 🗌 Yes	🗌 No
6		yed in the United States, did you files?						🗌 No
7		for U.S. citizenship?					. 🗌 Yes	🗌 No
8 a	Your U.S. address	tax returns in the United States, g shown on return ►						
b		orted \$ c Tax						
9		ny current charges against you con						
10		urn to the United States?					. 🗌 Yes	🗌 No
		lines 11 through 13 below.					_	_
11		nd any children remaining in the U					. 🗌 Yes	∐ No
12	Show the approxir	nate value and location in the Unite Valu	Je		Locatio			
а	Real property	· · · · · · · · \$;					
b	L L	· · · · · · · · · \$						
C C		· · · · · · · · · · · · · · · · · · ·						
d		· · · · · · · · · · · · · · · · · · ·						
13 13		rn before (a) the due date for filing						
-	for filing a final U.s return(s) and pay	S. income tax return for the preced he tax(es)? ►	ing year, what arrangen	nents have y	ou mad	e to file	e the final in	come tax

For Privacy Act and Paperwork Reduction Act Notice, see page 5 of instructions.

Part II Exemptions Group I—If you are a resident alien, you may claim the same exemptions allowed U.S. clitzens 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. 14a / your self b > Spouse return, do not check box 14a. No not check box 14a. C Dependents: (1) First name (2) Dependent's social scurity number (2) Dependent's could scurity number (2) Dependent's could scurity number (3) Dependent's could scurity (4) Dependent's could scurity (5) First name No not check box 14a. C Dependents: (1) First name (2) Dependent's social scurity number (3) Dependent's could scurity (4) Dependent's No of wor chick's on no 14c with: 10 you Total number of exemptions claimed			- ()								
Group II—If you are a nonresident allen with income effectively connected with a U.S. business, you may claim one exemptions. Group III—If you are a nonresident allen with income effectively connected with a U.S. business, do not claim any exemptions. 14a Yourself b Spouse Caution: if your parent (or someone else) can claim you as a dependent on his or her 1999 tax return, do not check box 14a. No. of boxes checked on 14 and 18	Pa	rt II	Exemptions								
India, Mexico, Japan, the Republic of Korea, or U.S. nationals (American Samoans), see page 3 of the instructions. See page 3 of the instructions. Image: Structure S	Gro	up I—	-If you are a resident alien, you may claim the	same exemptions allowed U.S. c	itizens on Form 1	040.					
Group III—If you are a nonresident allen with income not effectively connected with a U.S. business, do not claim any exemptions. No. of bases checked on 14a and 14b return, do not check box 14a.	Gro	up II—									
14a Yourself b Spouse No. of boxes checked on 14a and 14b	~										
Caution: If your parent (or someone else) can claim you as a dependent on his or her 1999 tax Interval Interval Coependents: (1) First name (2) Dependent's social security number (2) Dependent's social security number (1) First name Last name (2) Dependent's social security number (1) First name Last name (2) Dependent's social security number (2) Dependent's social security number (1) First name (2) Dependent's on the instructions and stach appropriate form or statement in the other of exemptions claimed diato tive with you - diato number of exemptions claimed diato number of exemptions claimed 15 15 16 Adjustments. See page 3 of the instructions and attach appropriate form or statement 19 10 10 20 21 21	Gro	up III —	-If you are a nonresident alien with income not	effectively connected with a U.S	b. business, do no	t claim any exem	nptions.				
return, do not check box 14a. C Dependents: number (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) Traulitying to you No. of your children on 14c who: (1) First name Last name (2) Dependent's social security number (3) Dependent's to you (4) Traulitying (1) First name Last name (2) Dependent's number (3) Dependent's to you (4) Traulitying (1) First name Last name (1) First name (1) First name (1) First name (1) First name Last name (1) First name (1) First name (1) First name (1) First name Last name (1) First name (1) First name (1) First name (1) First name (1) First name Last name (1) First name		14a		•	on his or her 1999	9 tax					
C Dependents: (1) First name Last name (2) Dependent's social security number (3) Pertonname (1) First name (1) First name <td></td> <td>_</td> <td></td> <td></td> <td></td>		_									
Initial value to you credit • lived with you. • lived with you. • did not live with you due to divorce or separation. • did not live with you due to divorce or separation. • d Total number of exemptions claimed • lived with you. • did not live with you due to divorce or separation. • d Total number of exemptions claimed • lived with you. • did not live with you due to divorce or separation. • d Total number of exemptions claimed • did not live with you due to divorce or separation. • did not live with you due to divorce or separation. • d Total number of exemptions claimed • did not live with you due to divorce or separation. • did not live with you due to divorce or separation. • d Total number of exemptions claimed • did not ince mark above • did numbers entered • did not live with you due to divorce or separation. • d Total number of exemptions claimed • did not ince mark above • did not mark above • did not live with you due to divorce or separation. • 15 • file Adjustments. See page 3 of the instructions and attach appropriate form or statement. • 16 • 17 Adjustments. See page 3 of the instructions and attach appropriate form or statement. • 19 • 0 Subtract line 19 from line 18. If zero or less, enter -0. • 20 • 10 • did line		С	•	(4) ✓ If qualifying child for child tax							
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Image: Second Structure you due to divorce or separation		-									
Image: See page 3 of the instructions and attach appropriate form or statement . 10 18 17 19 18 10 19 11 10 12 10 13 Total number of exemptions claimed . 14 Adjustments. See page 3 of the instructions and attach appropriate form or statement . 16 Adjustments. See page 3 of the instructions and attach appropriate form or statement . 19 Credits. See page 3 of the instructions and attach appropriate form or statement . 19 18 20 20 21 21 22 20 23 Total income (from page 3, Schedule A, line 4, column (f)) . 23 23 Total income (from page 3, Schedule A, line 4, column (f)) . 23 23 Total income (from page 3, Schedule A, line 4, column (f)) . 24 24 Tax (30% of line 23). If less than 30%, attach statement showing computation . 24 24 Tax (30% of line 23). If less than 30%, attach statement showing computation . 24 25 26 27 28 26 U.S. income tax paid . 27 28		-									
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d Total number of exemptions claimed on lines above > Part III Figuring Your Income Tax 15 16 15 Total income (from page 3, Schedule A, line 4, column (d) or (e)). 16 16 16 Adjustments. See page 3 of the instructions and attach appropriate form or statement 16 17 18 Tax (from page 4, Schedule D, line 6 or 12, whichever applies) 18 17 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 (Group I or II. Add lines 20 and 21 22 23 Total income (from page 3, Schedule A, line 4, column (f)) 23 24 24 Tax (30% of line 23). If less than 30%, attach statement showing computation 24 24 Total tax. Add lines 22 and 24 27 28 27 Estimated U.S. income tax paid 27 28 28 29 28 Other payments. Add lines 26 through 28 27 28 29 30 30 30 30		-									
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 Tax (from page 4, Schedule D, line 6 or 12, 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 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 25 Total tax. Add lines 22 and 24 25 26 U.S. income tax paid or withheld from Forms W-2, W-2G, 1099-R, etc.) 27 27 Estimated U.S. income tax paid 28 29 Total payments. Add lines 26 through 28 29 30 If line 29 is more than line 29, subtract line 29 from line 25. This is the amount you Overpaid. 30		d	Total number of exemptions claimed								
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Image: Section of the instructions and attach appropriate form of statement in a statement in the statement in		15	Total income (from page 3, Schedule A	, line 4, column (d) or (e)).			-				
21 Other taxes. See page 3 of the instructions and attach appropriate form	=	16	Adjustments. See page 3 of the instruct	ctions and attach appropria	te form or state	ement					
21 Other taxes. See page 3 of the instructions and attach appropriate form	and	17	, ,								
21 Other taxes. See page 3 of the instructions and attach appropriate form	s s	18									
21 Other taxes. See page 3 of the instructions and attach appropriate form	dno	19									
22 Tax for Group I or II. Add lines 20 and 21 22 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 25 Total tax. Add lines 22 and 24 25 26 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.) 26 27 Estimated U.S. income tax paid 27 28 29 30 If line 25 is more than line 29, subtract line 29 from line 25. This is the amount you Overpaid. 29	ũ										
23 Total income (from page 3, Schedule A, line 4, column (f)) 23 23 24 Tax (30% of line 23). If less than 30%, attach statement showing computation 24 25 Total tax. Add lines 22 and 24											
25 Total tax. Add lines 22 and 24	=	22	Tax for Group For II. Add lines 20 and	21	<u> </u>	· · · ·	22				
25 Total tax. Add lines 22 and 24	dn	22	Total income (from page 2 Schedule /	ling 1 column (f)	23						
25 Total tax. Add lines 22 and 24	Ъ			24							
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30 If line 29 is more than line 25, subtract line 25 from line 29. This is the amount you Overpaid.	Ĕ	27	Estimated U.S. income tax paid								
30 If line 29 is more than line 25, subtract line 25 from line 29. This is the amount you Overpaid.	Sur	28	1 5 1 5								
 31 If line 29 is more than line 25, subtract line 25 from line 29. This is the amount you Overpaid. 	ax					►					
							30				
Any overpayment of tax will be refunded only when you file your final return for the tax year 31		31					31				

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

Sign Here Keep a copy	Under penalties of perjury, I declare that I have examined this return and acco and belief, they are true, correct, and complete. Declaration of preparer (other knowledge.	mpanying schedu than taxpayer) is	les and statements, a s based on all inform	ind to the b ation of wh	est of my knowledge ich preparer has any	
of this return for your	Your signature Date	Spouse's sig	nature		Date	
records.	(A return made by an agent must be accompanied by a power of attorney.)	(If filing jointly	(If filing jointly, BOTH must sign even if only one had inc			
Paid	Preparer's signature	Date	Check if self-employed	Preparer's	social security number	
Preparer's	Firm's name (or yours if self-employed)			EIN		
Use Only	and address			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 _____, 1999, and ending _____, or the tax year ended _____,,

(District Director of Internal Revenue)

Date B	У	
	(Name)	(Title)

Form	1040-C	(1999)
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S	Schedule A Income (Do n	ot include exem	pt ind	come on line	s 1	through 4.)					
		(b) Type of income (s		ch as (c) Amount of U.S.				Nonres	siden	t alien income	
1	(a) Payer of income	salary, wages, taxable interest, dividends, rents, alimony received, etc.)		income tax paid or withheld at source		(d) Resident alien income		(e) Effectively connected with a U.S trade or business*		.S. connected with a U	
2	Net gain, if any, from Schedul	e D (Form 1040)	2								
	3 Net gain, if any, from Schedule B, line 2		3								
4			4								
5			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.

(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)	
Net gain. Enter on Schedule A, line	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 and and on Schedule D, page 4, line 2 or line 1040-C, line 17, is over \$126,600 (\$63 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.)

Enter amount from Form 1040-C, line 17	1		
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	2		
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 of the instructions for the amount to enter	4		
Taxable income. Subtract line 4 from line 3	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 here and on Form 1040-C. line 18	6		
	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 Subtract line 2 from line 1 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 Taxable income. Subtract line 4 from line 3	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 2 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 of the instructions for the amount to enter 4 Taxable income. Subtract line 4 from line 3 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	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 2 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 of the instructions for the amount to enter 3 Taxable income. Subtract line 4 from line 3 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

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

_		7	
7	Enter amount from Form 1040-C, line 17	7	
8	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent allowable on Schedule A (Form 1040NR))	8	
9	Subtract line 8 from line 7	9	
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	10	
11	Taxable income. Subtract line 10 from line 9 . <th< td=""><td>11</td><td></td></th<>	11	
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	12	