# Form **1040-C**

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

For tax period or year beginning
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	rtment of the Treasury	and ending			_   200
	nal Revenue Service	► See separate instructions		I and one copy.	Vous identificing
	Your first name and initia		Last name		Your identifying number (see page 2)
nt or type	If a joint return, spouse's	first name and initial (see instructions)	Last name		Spouse's identifying number
<u></u>	U.S. address (number, st	reet, and apt. no. or rural route)	Passport or alien reg	istration card numbe	Original date of your entry into the U.S.
ease 			Your number	Spouse's number	er
בֿ	City, state, and ZIP code				Date of departure
Com	plete foreign address			Da	ate on which you last arrived in the U.S.
Of w	rhat country are you a citi	zen or subject?	Of what country are y	ou a resident?	
	f "Yes," please attac	ing to furnish a letter guaranteeing tha ch <b>the letter</b> and leave the remainder o	of this form blank e	xcept for the sig	nature area on page 2.
Cau		is <b>not</b> a final income tax return. You <b>i</b> t <b>urn Required</b> on page 1 of the instruc		ırn on the corre	ct form after your tax year ends.
Pa		on of Status—Resident or Nonres			
1	Note: A nonreside Gain or loss loss. For de	ble box or boxes below: ent alien who has income from real prope on the disposition of a U.S. real prope tails, see the 1999 Form 1040NR insti	erty interest by a noi	nresident alien is	effectively connected income or
2 3 4	Group III—No Kind of trade or b Visa number and Do you have a pe	dent alien.  In resident alien with income effectively of the president alien with income not effectively of the president alien with income not effective usiness or occupation in the United Stoclass under which you were last admit remit to reenter the United States?  Expiration date	vely connected with ates ▶	a U.S. trade or tates ▶	business.
5	Have you signed a on page 2 of the i	n waiver of rights, privileges, exemption nstructions?	ns, and immunities a	as described und	der Exceptions
6 7	If you were emplo in the United State	yed in the United States, did you file Fes?	orm 1078, Certifica	te of Alien Claim	ning Residence
8 a	Your U.S. address	e tax returns in the United States, give shown on return			
b 9 10	Taxable income report Do you know of a Do you plan to reful f "Yes," complete	orted \$ c Tax paid ny current charges against you concer urn to the United States?	I \$ ning your U.S. taxe	d Balan s for any tax per	ce due \$iod? Yes No No
11 12	Show the approxi	and any children remaining in the Unite mate value and location in the United \$  Value	States of any prope	rty held by you: Loc	cation
a	Real property {	\$ \$ \$	;		
b c	<ul><li>Stocks and bonds</li><li>Cash</li></ul>	\$ \$ \$	;		
d	Other (specify) ►	\$			
13	If you will not retu	rn before <b>(a)</b> the due date for filing a f S. income tax return for the preceding	final U.S. income ta	x return for the	current year, or (b) the due date

Form 1040-C (2000) Page 2 **Exemptions** Part II 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 Spouse No. of boxes checked Caution: If your parent (or someone else) can claim you as a dependent on his or her 2000 tax on 14a and 14b . return, do not check box 14a. No. of your children (4) vif qualifying (3) Dependent's C Dependents: (2) Dependent's on 14c who: relationship child for child tax (1) First name Last name SSN or ITIN to you credit • lived with you. . did not live with vou due to divorce or separation . Dependents on 14c not entered above Add numbers entered d Total number of exemptions claimed on lines above Part III Figuring Your Income Tax 15 15 Total income (from page 3, Schedule A, line 4, column (d) or (e)). . 16 Adjustments. See page 3 of the instructions and attach appropriate form or statement. Groups I and II 17 18 Tax (from page 4, Schedule D, line 6 or 12, whichever applies) . . . . . . . 19 Credits. See page 3 of the instructions and attach appropriate form or statement . 20 Subtract line 19 from line 18. If zero or less, enter -0- . . . . . . 21 Other taxes. See page 3 of the instructions and attach appropriate form. Tax for Group I or II. Add lines 20 and 21 22 ≡ Group Total income (from page 3, Schedule A, line 4, column (f)) . . . Tax (30% of line 23). If less than 30%, attach statement showing computation 24 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 Summary 27 Estimated U.S. income tax paid 27 28 28 Other payments (specify) ▶..... 29 Total payments. Add lines 26 through 28 . . . . . Tax 30 If line 25 is more than line 29, subtract line 29 from line 25. This is the Amount You Owe. 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 Under penalties of periury. I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge Sign and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any Here knowledge. Кеер а сору of this return Your signature Date Date Spouse's signature for your (If filing jointly, BOTH must sign even if only one had income.) (A return made by an agent must be accompanied by a power of attorney.) records Preparer's SSN or PTIN Preparer's Check if **Paid** signature self-employed Preparer's Firm's name (or EIN yours if self-employed) Use Only ZIP code and address 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 \_\_\_\_\_\_, 2000, and ending \_\_\_\_\_\_, or the tax year ended \_\_\_\_\_, (District Director of Internal Revenue) 

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Sch	Schedule A Income (Do not include exempt income on lines 1 through 4.)									
		(b) Type of income (such as	(c) Amount of U.S.				Nonresident alien income			
1	(a) Payer of income	salary, wages, taxable interest, dividends, rents, alimony received, etc.)	income tax paid withheld at sou	d or hesident allen	(e) Effectively connected with a trade or busines	U.S.	(f) Not effectively connected with a L trade or business	Ĵ.S.		
										$\overline{}$

3	Net gain, if any, from Schedule B, line 2	3								
	Totals	4								
5	Tax-exempt interest income. Do not include on line 4.	5								
	* Enter in column (a): (1) salary and wages as shown on Fo	rm \//	2: (2) not income f	rom	the operation of a	hue	inass from sanara	to S	chadula C (Form 10)	<u>۱</u> ۱۸۱

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 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 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	er	(f) Gain or (loss) subtract (e) from (d)
2	Net gain. Enter on Schedule A, line 3, column (f)							

### Schedule C Itemized Deductions

the amount to enter

Net gain, if any, from Schedule D (Form 1040)

- 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 loses 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	<b>Total itemized deductions</b> . Add the amount on Schedule D, line 2 or line 8, which line 17 is over \$128,950 (\$64,475 if mar	iever applies. <b>Excep</b>	tion. If the amount on Form 1040-C,		

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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 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 2 standard deduction. See **Standard Deduction** on page 5 of the instructions . . . . . . . . . 3 3 Exemptions. If line 1 above is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 1 above is over \$96,700, see the worksheet on page 6 4 5 5 6 Tax. Figure your tax on the amount on line 5 by using the 2000 Tax Rate Schedules on page 6 of the instructions. Include in the total any tax from Form 4972, Form 6251, and Form 8814. Enter 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 they are allowable on 8 9 Exemptions. If line 7 above is \$96,700 or less, multiply \$2,800 by the total number of exemptions 10 claimed on Form 1040-C, line 14d. If line 7 above is over \$96,700, see the worksheet on page 6 10 of the instructions for the amount to enter 11 **Taxable income**. Subtract line 10 from line 9 . . . . . . . . . Tax. Figure your tax on the amount on line 11 by using the 2000 Tax Rate Schedules on page 6 of the instructions. Include in the total any tax from Form 4972, Form 6251, and Form 12

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