

U.S. Departing Alien Income Tax Return

Department of the Treasury Internal Revenue Service

For tax period or year beginning _____, 2000, and ending _____, _____ See separate instructions. File original and one copy.

2000

Form fields for personal information: Your first name and initial, Last name, Your identifying number, Spouse's identifying number, U.S. address, Passport or alien registration card number, City, state, and ZIP code, Complete foreign address, Date on which you last arrived in the U.S., Of what country are you a citizen or subject?, Of what country are you a resident?

A 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.

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. See Final Return Required on page 1 of the instructions.

Part I Explanation of Status—Resident or Nonresident Alien

1 Check the applicable 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 1999 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," enter the expiration date 5 Have you signed a waiver of rights, privileges, exemptions, and immunities as described under Exceptions on page 2 of the instructions? Yes No If "Yes," enter the date signed 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 1999: 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? 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 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 as 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 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	(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), 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 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, line 2 or line 8, whichever applies. Exception. If the amount on Form 1040-C, line 17, is over \$128,950 (\$64,475 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 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 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 \$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 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 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 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 they are 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 \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 7 above is over \$96,700, 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 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 the tax here and on Form 1040-C, line 18 ▶</p>	12		

