

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: Name, address, passport number, date of entry, date of departure, foreign address, and country of origin.

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

Main body of the form containing questions 1 through 13 regarding status, income, and property.



**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	<b>Totals</b> . . . . .	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	<b>Total itemized deductions.</b> 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. <b>Exception.</b> 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><b>1</b> Enter amount from Form 1040-C, line 17 . . . . .</p>	<b>1</b>		
<p><b>2</b> If you itemize deductions, enter amount from page 3, Schedule C, line 2 (to the extent they are allowable on <b>Schedule A (Form 1040)</b>). If you do not plan to itemize deductions, enter your standard deduction. See <b>Standard Deduction</b> on page 5 of the instructions . . . . .</p>	<b>2</b>		
<p><b>3</b> Subtract line 2 from line 1 . . . . .</p>	<b>3</b>		
<p><b>4</b> 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>	<b>4</b>		
<p><b>5</b> <b>Taxable income.</b> Subtract line 4 from line 3 . . . . .</p>	<b>5</b>		
<p><b>6</b> <b>Tax.</b> 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 <b>Form 4972</b>, <b>Form 6251</b>, and <b>Form 8814</b>. Enter the tax here and on Form 1040-C, line 18 . . . . . ▶</p>	<b>6</b>		

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

<p><b>7</b> Enter amount from Form 1040-C, line 17 . . . . .</p>	<b>7</b>		
<p><b>8</b> Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on <b>Schedule A (Form 1040NR)</b>) . . . . .</p>	<b>8</b>		
<p><b>9</b> Subtract line 8 from line 7 . . . . .</p>	<b>9</b>		
<p><b>10</b> 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>	<b>10</b>		
<p><b>11</b> <b>Taxable income.</b> Subtract line 10 from line 9 . . . . .</p>	<b>11</b>		
<p><b>12</b> <b>Tax.</b> 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 <b>Form 4972</b>, <b>Form 6251</b>, and <b>Form 8814</b>. Enter the tax here and on Form 1040-C, line 18 . . . . . ▶</p>	<b>12</b>		

