

U.S. Departing Alien Income Tax Return

OMB No. 1545-0086

For tax period or year beginning _____, 1991,
 and ending _____, 19____.
 ▶ See separate instructions. ▶ File in Duplicate.

1991

Please print or type	Your first name and initial _____ Last name _____		Your social security number _____
	If a joint return, spouse's first name and initial _____ Last name _____		Spouse's social security number _____
	Number, street, and apt. no. or rural route _____	Passport or alien registration card number _____	Date of departure _____
	U.S. post office address (city or town, state, and ZIP code) _____	Your number _____ Spouse's number _____	
Complete foreign address _____		Place of departure _____	Country of destination _____
Of what country are you a citizen or subject? _____		Of what country are you a resident? _____	Date on which you last arrived in the U.S. _____

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.

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. 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 **1990 Form 1040NR Instructions** or **Pub. 519**.
 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 U.S. ▶ _____
 - 3 Visa number and class under which you were last admitted to the U.S. ▶ _____
 - 4 Do you have a permit to reenter the U.S.? Yes No
 If "Yes," give expiration date ▶ _____
 - 5 Have you signed a waiver of rights, privileges, exemptions, and immunities as described in the instructions under "Exceptions"? Yes No
 If "Yes," give date ▶ _____
 - 6 If you were employed in the U.S., 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 U.S., give the following information for 1990:
 Your U.S. address shown on return ▶ _____
- | | | | |
|-------------------------|----------|-------------|--|
| Taxable income reported | Tax paid | Balance due | Service Center where you filed your return |
| \$ _____ | \$ _____ | \$ _____ | _____ |
- 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 U.S.? Yes No
 If "Yes," complete lines 11 through 13 below.
 - 11 Are your spouse and any children remaining in the U.S.? Yes No
 - 12 Show the approximate value and location in the U.S. 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)? ▶ _____

Part II Exemptions

- Group I. If you are a resident alien, you may claim the same exemptions allowed U.S. citizens on Form 1040 or Form 1040A.
Group II. If you are a nonresident alien with income effectively connected with a U.S. business, you may claim one exemption.
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.

1a [] Yourself b [] Spouse

Caution: If your parent (or someone else) can claim you as a dependent on his or her 1991 tax return, do not check box 1a.

No. of boxes checked on 1a and 1b

Table with 5 columns: (1) Name (first, initial, and last name), (2) Check if under age 1, (3) If age 1 or older, dependent's social security number, (4) Dependent's relationship to you, (5) No. of months lived in your home in 1991.

No. of your children on 1c who:
• lived with you
• didn't live with you due to divorce or separation
No. of other dependents on 1c

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here []
e Total number of exemptions claimed

Add numbers entered on lines above []

Part III Figuring Your Income Tax

Table with 19 rows for calculating income tax. Rows 1-10: Groups I and II. Rows 11-13: Group III. Rows 14-17: Tax Summary Payments. Rows 18-19: Final tax calculation.

Note: A Form 1040C is not a final return. You must file a final income tax return on the correct form after your normal tax year ends. (See Final Return Still Required in the instructions.)

Signature and Preparer sections. Includes 'Please Sign Here' for taxpayer and spouse, and 'Paid Preparer's Use Only' for preparer details.

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, 1991, and ending, 19, or the tax year ended, 19
(District Director of Internal Revenue)
Date, 19 By (Name) (Title)

Schedule D Tax Computation

Tax for Resident Alien—Group I Only (For description of groups, see page 1, Part I, line 1.)

1 Enter amount from page 2, Part III, line 3	1		
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 4 of the instructions).	2		
3 Subtract line 2 from line 1	3		
4 Exemptions. Multiply \$2,150 by the total number of exemptions claimed on page 2, Part II, line 1e. But if line 1 above is more than \$75,000, see the instructions for the amount to enter	4		
5 Taxable income. Subtract line 4 from line 3	5		
6 Tax. Figure your tax on the amount on line 5 by using the 1991 Tax Rate Schedules on page 4 of the instructions. Enter the tax here and on page 2, Part III, line 4 ▶	6		

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

7 Enter amount from page 2, Part III, line 3	7		
8 Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR)).	8		
9 Subtract line 8 from line 7	9		
10 Exemptions. Multiply \$2,150 by the total number of exemptions claimed on page 2, Part II, line 1e. But if line 7 above is more than \$75,000, see the instructions for the amount to enter	10		
11 Taxable income. Subtract line 10 from line 9	11		
12 Tax. Figure your tax on the amount on line 11 by using the 1991 Tax Rate Schedules on page 4 of the instructions. Enter the tax here and on page 2, Part III, line 4 ▶	12		