**Form 1040-C**

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

For tax period or year beginning .................................. 1994, and ending .................................. 1994

▶ See separate instructions. ▶ File original and one copy.

**OMB No. 1545-0086**

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### Part I  Explanation of Status—Resident or Nonresident Alien

1. Check the correct box or boxes below:
   - **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 in the instructions under Exceptions? ▶

   - Yes □
   - No □

   If "Yes," enter the date ▶

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 1993:

   - a. Your U.S. address shown on return ▶
   - b. Taxable income reported ▶
   - c. Tax paid ▶
   - d. Balance due ▶
   - e. 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 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:

    - 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)? ▶

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**For Privacy Act and Paperwork Reduction Act Notice, see page 1 of separate instructions.**

Cat. No. 11310F Form 1040-C (1994)
Form 1040-C (1994)

**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. Residents of Canada, India, Mexico, Japan, the Republic of Korea, or U.S. nationals (American Samoans), see 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

14b Spouse

**Caution:** If your parent (or someone else) can claim you as a dependent on his or her 1994 tax return, do not check box 14a.

<table>
<thead>
<tr>
<th>c Dependents:</th>
<th>(1) Name (first, initial, and last name)</th>
<th>(2) Check if under age 1</th>
<th>(3) If age 1 or older, dependent's social security number</th>
<th>(4) Dependent's relationship to you</th>
<th>(5) No. of months lived in your home in 1994</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here.

<table>
<thead>
<tr>
<th>e Total number of exemptions claimed</th>
</tr>
</thead>
</table>

**Part III Figuring Your Income Tax**

| 15 Total income (from page 3, Schedule A, line 4, column (d) or (e)) | 15 |
| 16 Adjustments. See 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 Additional taxes. See instructions and attach appropriate form or statement | 19 |
| 20 Add lines 18 and 19 | 20 |
| 21 Credits. See instructions and attach appropriate form or statement | 21 |
| 22 Subtract line 21 from line 20. If zero or less, enter -0- | 22 |
| 23 Other taxes. See instructions and attach appropriate form | 23 |
| 24 Tax for Group I or II. Add lines 22 and 23 | 24 |
| 25 Total income (from page 3, Schedule A, line 4, column (f)) | 25 |
| 26 Tax (30% of line 25). If less than 30%, attach statement showing computation | 26 |
| 27 Total tax. Add lines 24 and 26 | 27 |
| 28 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.) | 28 |
| 29 Estimated U.S. income tax paid | 29 |
| 30 Other payments (specify) | 30 |
| 31 Total payments. Add lines 28 through 30 | 31 |
| 32 If line 27 is larger than line 31, enter Amount You Owe | 32 |
| 33 If line 31 is larger than line 27, enter Overpayment. Any overpayment of tax will be refunded only when you file your final return for the tax year | 33 |

**Note:** A Form 1040-C 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 Required on page 2 of the instructions.

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Spouse's signature

Date

(A return made by an agent must be accompanied by a power of attorney.)

(If filing jointly, BOTH must sign even if only one had income.)

**Paid Preparer's Use Only**

Preparer's signature

Date

Check if self-employed

Preparer's social security number

E.I. No.

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 , 19 , and ending , 19 , or the tax year ended , 19 .

By

(Date) (Name)

(District Director of Internal Revenue) (Title)
### Schedule A  Schedule of Income  (Do not include exempt income on lines 1 through 4.)

<table>
<thead>
<tr>
<th></th>
<th>(a) Payer of income</th>
<th>(b) Type of income (such as salary, wages, taxable interest, dividends, rents, alimony received, etc.)</th>
<th>(c) Amount of U.S. income tax paid or withheld at source</th>
<th>(d) Resident alien income</th>
<th>Nonresident alien income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Net gain, if any, from Schedule D (Form 1040)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Net gain, if any, from Schedule B, line 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Totals</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Tax-exempt interest income. (Do not include on line 4.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* 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 in Schedule A, column (c), line 3.

<table>
<thead>
<tr>
<th></th>
<th>(a) Description of property (If necessary, attach statement of descriptive details not shown below.)</th>
<th>(b) Date acquired (mo., day, yr.)</th>
<th>(c) Date sold (mo., day, yr.)</th>
<th>(d) Sales price</th>
<th>(e) Cost or other basis</th>
<th>(f) Gain or (loss) subtract (e) from (d)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Net gain. Enter in Schedule A, line 1, column (f) .</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Schedule C  Itemized Deductions

- If you are a resident alien reporting income in Schedule A, column (d), you may claim the same deductions allowable on Schedule A (Form 1040).
- If you are a nonresident alien reporting income in 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). You should file Form 4684, Casualties and Thefts, to support casualty or theft losses shown below. Casualty or theft losses and charitable contributions do not have to be related to U.S. trade or business income.
- If you are a nonresident alien reporting income in Schedule A, column (f), do not claim any deductions related to that income.

<table>
<thead>
<tr>
<th></th>
<th>(a) Type of deduction (such as interest, taxes, contributions, etc.)</th>
<th>(b) Amount of deduction</th>
<th>(c) Type of deduction (such as interest, taxes, contributions, etc.)</th>
<th>(d) Amount of deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>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. Caution: If your adjusted gross income shown on Form 1040-C, line 17, is over $111,800 (over $55,900 if married filing separately), see page 5 of the instructions for the amount to enter</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Tax for Resident Alien—Group I Only

(For description of groups, see Form 1040-C, line 1.)

1. Enter amount from Form 1040-C, line 17

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.

3. Subtract line 2 from line 1

4. Exemptions. If line 1 above is $83,850 or less, multiply $2,450 by the total number of exemptions claimed on Form 1040-C, line 14e. If line 1 above is over $83,850, see the worksheet on page 6 of the instructions for the amount to enter.

5. **Taxable income.** Subtract line 4 from line 3

6. **Tax.** Figure your tax on the amount on line 5 by using the 1994 Tax Rate Schedules on page 6 of the instructions. Enter the tax here and on Form 1040-C, line 18.

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

1. Enter amount from Form 1040-C, line 17

2. Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR)).

3. Subtract line 2 from line 1

4. Exemptions. If line 1 above is $83,850 or less, multiply $2,450 by the total number of exemptions claimed on Form 1040-C, line 14e. If line 1 above is over $83,850, see the worksheet on page 6 of the instructions for the amount to enter.

5. **Taxable income.** Subtract line 4 from line 3

6. **Tax.** Figure your tax on the amount on line 5 by using the 1994 Tax Rate Schedules on page 6 of the instructions. Enter the tax here and on Form 1040-C, line 18.