U.S. Departing Alien Income Tax Return

For tax period or year beginning ______________, 1995,
and ending __________________________, 1995.

See separate instructions.  File original and one copy.

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)

Please print or type

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 on page 1 of the instructions under Exceptions?  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 1994:

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:

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)?

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

Cat. No. 11310F  Form 1040-C (1995)
### 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

Caution: If your parent (or someone else) can claim you as a dependent on his or her 1995 tax return, do not check box 14a.

| c Dependents:  
<table>
<thead>
<tr>
<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 1995</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No. of boxes checked on 14a and 14b...

No. of your children on 14c who:
- lived with you...
- didn’t live with you due to divorce or separation...

Dependents on 14c not entered above.

#### 14b Spouse

No. of your children on 14c who:
- lived with you...
- didn’t live with you due to divorce or separation...

Dependents on 14c not entered above.

### Part III  Figuring Your Income Tax

15 Total income (from page 3, Schedule A, line 4, column (d) or (e))

16 Adjustments. See instructions and attach appropriate form or statement

17 Adjusted gross income. Subtract line 16 from line 15

18 Tax (from page 4, Schedule D, line 6 or 12, whichever applies)

19 Additional taxes. See instructions and attach appropriate form or statement

20 Add lines 18 and 19

21 Credits. See instructions and attach appropriate form or statement

22 Subtract line 21 from line 20. If zero or less, enter -0-

23 Other taxes. See instructions and attach appropriate form

24 Tax for Group I or II. Add lines 22 and 23

25 Total income (from page 3, Schedule A, line 4, column (f))

26 Tax (30% of line 25). If less than 30%, attach statement showing computation

27 Total tax. Add lines 24 and 26

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.)

29 Estimated U.S. income tax paid

30 Other payments (specify)

31 Total payments. Add lines 28 through 30

32 If line 27 is larger than line 31, enter Amount You Owe

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

**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 1 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.)

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

(District Director of Internal Revenue)

Date...

By...

(Name) (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>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Net gain, if any, from Schedule B, line 2</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Totals</td>
<td>4</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>5</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 on 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 on Schedule A, line 3, 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 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). 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 on 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><strong>Total itemized deductions.</strong> 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 $114,700 (over $57,350 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 $86,025 or less, multiply $2,500 by the total number of exemptions claimed on Form 1040-C, line 14e. If line 1 above is over $86,025, 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 1995 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

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

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

9. Subtract line 8 from line 7

10. Exemptions. If line 7 above is $86,025 or less, multiply $2,500 by the total number of exemptions claimed on Form 1040-C, line 14e. If line 7 above is over $86,025, see the worksheet on page 6 of the instructions for the amount to enter.

11. **Taxable income.** Subtract line 10 from line 9

12. **Tax.** Figure your tax on the amount on line 11 by using the 1995 Tax Rate Schedules on page 6 of the instructions. Enter the tax here and on Form 1040-C, line 18.