# U.S. Departing Alien Income Tax Return

For tax period or year beginning ................................. 1998, and ending ................................. 1998

See separate instructions. File original and one copy.

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<th>Your first name and initial</th>
<th>Last name</th>
<th>Your social security number</th>
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<td>Spouse’s first name and initial</td>
<td>Last name</td>
<td>Spouse’s social security number</td>
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<td>Number, street, and apt. no. or rural route</td>
<td>Passport or alien registration card number</td>
<td>Date of departure</td>
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<td>U.S. post office address (city or town, state, and ZIP code)</td>
<td>Your number</td>
<td>Spouse’s number</td>
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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.

**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 under Exceptions on page 1 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 1997:
   - 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)?

For Privacy Act and Paperwork Reduction Act Notice, see page 5 of instructions.

Cat. No. 11310F Form 1040-C (1998)
Part II  Exemptions

Group I—If you are a resident alien, you may claim the same exemptions allowed U.S. citizens on Form 1040.

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 page 3 of 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                      b  Spouse

Caution: If your parent (or someone else) can claim you as a dependent on his or her 1998 tax return, do not check box 14a.

No. of boxes checked on 14a and 14b

No. of your children on 14c who:

• lived with you...

• did not live with you due to divorce or separation...

Deductions on 14c not entered above...

Add numbers entered on lines above

14b  Total number of exemptions claimed...

Part III  Figuring Your Income Tax

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

16  Adjustments. See page 3 of the 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  Credits. See page 3 of the instructions and attach appropriate form or statement

20  Subtract line 19 from line 18. If zero or less, enter -0-

21  Other taxes. See page 3 of the instructions and attach appropriate form

22  Tax for Group I or II. Add lines 20 and 21

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

24  Tax (30% of line 23). If less than 30%, attach statement showing computation

25  Total tax. Add lines 22 and 24

26  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.)

27  Estimated U.S. income tax paid

28  Other payments (specify)

29  Total payments. Add lines 26 through 28

30  If line 25 is more than line 29, subtract line 29 from line 25. This is the Amount You Owe.

Any overpayment of tax will be refunded only when you file your final return for the tax year

31  Total tax.

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

Keep a copy of this return for your records.

Preparer’s Use Only

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

Keep a copy of this return for your records.

Preparer’s signature

Date

Check if self-employed

Preparer’s social security number

Firm’s name (or yours if self-employed) and address

EIN

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 ........................................, 1998, and ending ........................................, 19........... or the tax year ended .............................., 19...........

........................................

(District Director of Internal Revenue)

Date ........................................, 19...........

By ........................................

(Name)  (Title)
**Schedule A  Income** (Do not include exempt income on lines 1 through 4.)

1. **(a) Payer of income**
2. **(b) Type of income (such as salary, wages, taxable interest, dividends, rents, alimony received, etc.)**
3. **(c) Amount of U.S. income tax paid or withheld at source**
4. **(d) Resident alien income**
5. **(e) Nonresident alien income**
   - **(e) Effectively connected with a U.S. trade or business**
   - **(f) Not effectively connected with a U.S. trade or business**

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2. **(a) Payer of income**
3. **(b) Type of income (such as salary, wages, taxable interest, dividends, rents, alimony received, etc.)**
4. **(c) Amount of U.S. income tax paid or withheld at source**
5. **(d) Resident alien income**
6. **(e) Nonresident alien income**
   - **(e) Effectively connected with a U.S. trade or business**
   - **(f) Not effectively connected with a U.S. trade or business**

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**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 income in column (c), lines 1 through 3.**

1. **(a) Description of property**
2. **(b) Date acquired (mo., day, yr.)**
3. **(c) Date sold (mo., day, yr.)**
4. **(d) Sales price**
5. **(e) Cost or other basis**
6. **(f) Gain or (loss) subtract (e) from (d)**

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2. **Net gain. Enter on Schedule A, line 3, column (f).**

**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.

1. **(a) Type of deduction**
2. **(b) Amount of deduction**
3. **(c) Type of deduction**
4. **(d) Amount of deduction**

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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 $124,500 ($62,250 if married filing separately), see page 5 of the instructions for the amount to enter.**

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## Schedule D  Tax Computation

### 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 $93,400 or less, multiply $2,700 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 1 above is over $93,400, 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 1998 Tax Rate Schedules on page 6 of the instructions. Include in the total any tax from Form 4972 and Form 8814. 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 $93,400 or less, multiply $2,700 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 7 above is over $93,400, 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 1998 Tax Rate Schedules on page 6 of the instructions. Include in the total any tax from Form 4972 and Form 8814. Enter the tax here and on Form 1040-C, line 18.