Form	1040-C	

U.S. Departing Alien Income Tax Return

For tax period or year beginning 2002, OMB No. 1545-0086

			eginning	, 2002,	୬⋒∩୨
Depar Intern	tment of the Treasury al Revenue Service	and ending See separate instruct	ions. File origin	al and one copy.	
,	Your first name and initial		Last name		Your identifying number (see page 3
Print or type	If a joint return, spouse's	first name and initial (see instructions)	Last name		Spouse's identifying number
	U.S. address (number, str	eet, and apt. no. or rural route)	Passport or alien re Your number	gistration card number Spouse's number	Original date of your entry into the U.S.
	City, state, and ZIP code				Date of departure
Com	plete foreign address			Date	on which you last arrived in the U.S.
Of w	hat country are you a citiz	en or subject?	Of what country are	you a resident?	
11	f "Yes," attach the le	ing to furnish a letter guaranteeing etter and leave the remainder of th	nis form blank except f	for the signature are	ea on page 2.
	See Final Ret	is not a final income tax return. Yo urn Required on page 1 of the ins	structions.		form after your tax year ends.
Ра	rt I Explanatio	n of Status—Resident or Non	nresident Alien		
1	Note: A nonreside Gain or loss	ble box or boxes below: nt alien who has income from real on the disposition of a U.S. real pr tails, see the 2001 Form 1040NR i	roperty interest by a no	onresident alien is ef	fectively connected income of
	Group III—Nor	resident alien with income effective nresident alien with income not effe	ectively connected wit	h a U.S. trade or bu	usiness.
2		usiness or occupation in the United			
3		class under which you were last ad			
4		mit to reenter the United States?. expiration date ►			
5	on page 2 of the in	waiver of rights, privileges, exemp nstructions?			🗌 Yes 🗌 No
6	Form W-9, Reque	n the United States did you furnish st for Taxpayer Identification Numb e in the United States?	per and Certification, or	Form 1078, Certific	cate of Alien
7	Have you applied	for U.S. citizenship?			🗌 Yes 🗌 No
8 a	If you filed income Your U.S. address	tax returns in the United States, g shown on return \blacktriangleright	give the following infor	mation for 2001:	
b		rted \$ c Tax			
9 10	Do you know of an Do you plan to ret	ny current charges against you con urn to the United States? lines 11 through 13 below.	ncerning your U.S. taxe	es for any tax period	d? 🗌 Yes 🗌 No
11		nd any children remaining in the U	Initad Statas?		
12	Show the approxir	nate value and location in the Unit	ed States of any prope	erty held by you:	ion
а	Real property {	· · · · · · · · · \$;		
b	Stocks and bonds	\$;		
с	Cash		;		
d	Other (specify) 🕨	\$;		
13	for filing a final U.S	rn before (a) the due date for filing 5. income tax return for the preced he tax(es)? ►	ling year, what arrange	ements have you ma	ade to file the final income tax

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

Par	t II	Exemptions				
Group) I_	-If you are a resident alien, you may claim the sa	me exemptions allowed U.S	citizens on Form	1040.	
Group) II_	-If you are a nonresident alien with income effect	ively connected with a U.S.	business, you may	y claim one exemp	tion. Residents of Canada,
•		India, Mexico, Japan, the Republic of Korea, or				
Group	b III —	-If you are a nonresident alien with income not ef	fectively connected with a L	I.S. business, do r	not claim any exem	nptions from that income.
	14a	Yourself	b Spouse			
	140	Caution: If your parent (or someone else) can		t on his or her 20	Ing tax	No. of boxes checked on 14a and 14b
		return, do not check box 14a.				
	c	Dependents:	(2) Dependent's	(3) Dependent's	(4) vif qualifying	No. of your children
		(1) First name Last name	SSN or ITIN	relationship	child for child tax credit	on 14c who:
	-			to you	credit	• lived with you
	-					 did not live with
	-					you due to divorce
	-					or separation
	-					Dependents on 14c
	-					not entered above
						Add numbers entered
	C	Total number of exemptions claimed				on lines above
Par	t III	Figuring Your Income Tax				
	15	Total income (from page 3, Schedule A,	line 4, column (d) or (e))			15
=	16	Adjustments. See page 3 of the instructi	ons and attach appropr	iate form or sta	atement	16
pu	17	Adjusted gross income. Subtract line 16	from line 15			17
	18	Total tax (from page 4, Schedule D, line	8 or 16, whichever app	lies)		18
Groups I and II	19	Credits. See page 3 of the instructions a	ind attach appropriate f	orm or stateme	ent	19
jo i	20	Subtract line 19 from line 18. If zero or le	ess, enter -0-			20
0	21	Other taxes. See page 4 of the instruction				21
	22	Tax for Group I or II. Add lines 20 and 2	1			22
≡						
dno	23	Total income (from page 3, Schedule A,	line 4, column (f)) .	23		
Group III	24	Tax (30% of line 23). If less than 30%, a	24			
	25	Total tax. Add lines 22 and 24			🕨	25
	26	U.S. income tax paid or withheld at sou				
N	20	A, lines 4 and 5, column (c))				
Summary	27	Estimated U.S. income tax paid				
۳		Other payments (specify) ►				
×S	29	Total payments. Add lines 26 through 2			29	
Тах	30	If line 25 is more than line 29, subtract li		30		
	31	If line 29 is more than line 25, subtract lin			5	
		Any overpayment of tax will be refunded				31
Note	: Yo	ur tax liability on your final return may be	different from the figure	you entered or	n line 25 above.	i
Sig	n	Under penalties of perjury, I declare that I have				
Her		and belief, they are true, correct, and complete knowledge.	. Declaration of preparer (othe	r than taxpayer) is I	based on all informa	ation of which preparer has any
Keep a						
of this		Your signature	Date	Spouse's signa	ature	Date
for you record		(A return made by an agent must be accompany	nied by a power of attorney.)	(If filing jointly,	both must sign eve	n if only one had income.)
		Preparer's		Date		Preparer's SSN or PTIN
Paid		signature			Check if self-employed	
Prep	arer				EIN	
Use	Only	, if self-employed), address, and ZIP code			Phone no.	()
		· · ·				
		s that the above individual(s) has satisfied all the req ding to all information available to me at this date. Th		enue Code and the	Internal Revenue R	egulations relating to departing
beginr	ning	, 2002, and ending		, or the tax	year ended	
					d Assistance Area D	
				In	iternal Revenue Serv	vice
Date		Ву				
			(Name)			(Title)

S	chedule A Income (see	,		1		1					
1	(a) Payer of income	(b) Type of income (su salary, wages, taxa interest, dividends, re alimony received, e	ble ents,	(c) Amount of U.S. income tax paid or withheld at source (d) Resident alien income (e) Effectively connected with a U trade or business		U.S.					
2	Net gain, if any, from Schedu	le D (Form 1040)	2								
3			3								
4	Totals		4								
5	Exempt income. Do not include on	line 4	5								
		s and Losses Fr	om S	Sales or Exc	har	nges of Noni	esi	idents' Prop	erty	Not Effective	ŀŊ
S	chedule B Connected W	Vith a U.S. Trade	or E	Business (se	e ir	nstructions). I	nclı	ude any U.S.	inc	ome tax that w	vas

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

(a) Description of property

(If necessary, attach statement of

descriptive details not shown below.)

1

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).

(c) Date sold (mo., day, yr.)

(d) Sales price

paid or withheld on these gains on Schedule A, column (c), line 3.

(b) Date acquired

(mo., day, yr.)

• 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	c.)	(d) Amount of deduction	
_						
2	Total itemized deductions. Add the amo and on Schedule D, line 2 or line 10, which line 17, is over \$137,300 (\$68,650 if man the amount to enter	2				

(f) Gain or (loss) subtract (e) from (d)

(e) Cost or other

basis

2

Schedule D Tax Computation

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

1	Enter amount from line 17 on page 2	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 (Group 1 only) on page 5 of the instructions	2	
3	Subtract line 2 from line 1	3	
4	Exemptions. If line 1 above is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 14d on page 2. If line 1 above is over \$103,000, see the worksheet on page 6 of 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 2002 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	6	
7	Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251	7 8	
8	Total tax. Add lines 6 and 7. Enter the total tax here and on Form 1040-C, line 18 ►	υ	

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

9	Enter amount from line 17 on page 2	9	
4.0			
10	Enter itemized deductions from page 3, Schedule C, line 2 (to the extent they are allowable on Schedule A (Form 1040NR))	10	
11	Subtract line 10 from line 9	11	
12	Exemptions. If line 9 above is \$103,000 or less, multiply \$3,000 by the total number of exemptions		
	claimed on Form 1040-C, line 14d. If line 9 above is over \$103,000, see the worksheet on page 6 of the instructions for the amount to enter	12	
13	Taxable income. Subtract line 12 from line 11	13	
14	Tax. Figure your tax on the amount on line 13 by using the 2002 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	14	
15	Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251	15	
<u>16</u>	Total tax. Add lines 14 and 15. Enter the total tax here and on Form 1040-C, line 18 ►	16	

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Form 1040-C (2002)