Form **1040-C**

Department of the Treasury Internal Revenue Service

U.S. Departing Alien Income Tax Return

For tax period or year beginning ______, 2013, and ending _____,

OMB No. 1545-0086

2013

	Your first name and initial	Last name		Your social s	ecurity number				
Print	If a joint return, spouse's first name and initial (see instructions)	Last name		Spouse's ide	Spouse's identifying number				
or tupo	U.S. address (number, street, and apt. no. or rural route)	Passport or alien regi	stration card numb	per Date on which	you first arrived in the U.S.				
type		Your number	Spouse's numb	ber					
	City, state, and ZIP code			Date of depar	ture				
Comple	L ete foreign address	Į.		Date on which you la	st arrived in the U.S.				
Ofwha	t country are year a sitiron or notional?	Of what accepture are very	v a masidant famtav	n					
Of wha	t country are you a citizen or national?	Of what country are you	u a resident for tax	purposes?					
	on: Form 1040-C is not a final income tax return. You mus	t file a final return o	n the correct fo	orm after your ta	x year ends.				
	nal Return Required on the instructions.	I. I AP.							
Part	•								
1	Check the applicable box or boxes. Note: A nonresident all as effectively connected income. Gain or loss on the disponented income or loss. For details, see the 2012 Form 1	osition of a U.S. real	property intere	st by a nonreside	ent alien is effectively				
	☐ Group I—Resident alien.								
	☐ Group II — Nonresident alien with income effectively of	connected with a U.S	S. trade or bus	iness.					
	☐ Group III—Nonresident alien with income not effective	•	a U.S. trade or	r business.					
2	Type of trade or business or occupation in the United Sta								
	Visa number and class under which you were last admitted	ed to the United Sta	ites ►						
4	Do you have a permit to reenter the United States?				⊔ Yes ⊔ No				
5	If "Yes," enter the expiration date ► Have you signed a waiver of rights, privileges, exemption in the instructions?		as described ui	nder Exception s					
	If "Yes," enter the date signed ▶								
6	During your stay in the United States did you furnish eit Form W-9, Request for Taxpayer Identification Number a Claiming Residence in the United States?	ther of the following and Certification, or	forms to a wi	ithholding agent ertificate of Alier	า				
7a	Have you applied for U.S. citizenship?				☐ Yes ☐ No				
	Have you applied for, or taken other affirmative steps to card holder) in the United States, or do you have an applawful permanent resident of the United States?	apply for, lawful pe dication pending to	ermanent reside change your s	ent status (greer tatus to that of a	n a				
8	If you filed income tax returns in the United States, give t				☐ Yes ☐ No				
	Type of return filed (for example, Form 1040, 1040NR, etc.)								
C	Your U.S. address, if any, shown on return ► Taxable income reported \$ d Total tax	payments \$	e	Balance due	 \$				
9	Do you know of any current charges against you concern	ning your U.S. taxes	for any tax per	riod?	☐ Yes ☐ No				
10	Do you plan to return to the United States? If "Yes," complete lines 11 through 13 below.								
	Are your spouse and any children remaining in the United								
12	Show the approximate value and location in the United S	states of any propert							
	Value			Location					
а	Real property {	;							
b									
C	Cash								
d	Other (specify) > \$								
	If you will not return to the United States before the due due date for filing a final U.S. income tax return for the	date for filing a fina	ll U.S. income hat arrangeme	tax return for the	e current year or the				
	income tax return(s) and pay the tax(es)? ▶								

Form 1040-C (2013) Page 2 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, or South Korea, or U.S. nationals, 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 for that income. Yourself 14a Spouse Boxes checked on 14a and 14b Caution: If someone can claim you as a dependent on his or her 2013 tax return, do not check box 14a. No. of children on (3) Dependent's c Dependents: (4)

if qualifying child for child tax (2) Dependent's 14c who: relationship SSN or ITIN (1) First name Last name to you lived with you did not live with you due to divorce or separation Dependents on 14c not entered above Add numbers on lines above ▶ Part III **Figuring Your Income Tax** 15 Total income (from page 3, Schedule A, line 4, column (d) or (e)) 15 **16** Adjustments. See the instructions and attach appropriate form or statement. 16 **17** Adjusted gross income. Subtract line 16 from line 15 17 Groups 18 Enter the amount from page 4, Schedule D, line 8 or 16, whichever applies 18 I and II **19** Credits. See the instructions and attach appropriate form or statement 19 20 Subtract line 19 from line 18. If zero or less, enter -0-. 20 21 Other taxes. See the instructions and attach appropriate form . . . 21 Tax for Group I or II. Add lines 20 and 21 22 Group 23 Total income (from page 3, Schedule A, line 4, column (f)) . . . Ш Tax (30% of line 23). If less than 30%, attach statement showing computation 24 25 Note: Your tax liability on your final return may be different from line 25. U.S. income tax paid or withheld at source (from page 3, Schedule Tax Summary A, lines 4 and 5, column (c)) 26 27 2013 estimated tax payments and amount applied from 2012 27 28 28 Other payments (specify) ▶ Total payments. Add lines 26 through 28 29 30 If line 25 is more than line 29, subtract line 29 from line 25. This is the amount you owe 30 31 If line 29 is more than line 25, subtract line 25 from line 29. This is the amount you overpaid. Any overpayment of tax will be refunded only when you file your final return for the tax year 31 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 Sign belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Here Кеер а сору of this return Your signature Spouse's signature for your (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.) records. PTIN Print/Type preparer's name Preparer's signature Date Check | if **Paid** self-employed **Preparer** Firm's name Firm's EIN ▶ **Use Only** Firm's address ▶ Phone no. 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 , 2013, and ending , , , , or the tax year ended (Field Assistance Area Director) Internal Revenue Service

·	(b) Type of income (such as salary, wages, taxable interest, dividends, rents, alimony received, etc.)			(c)	(c) Amount of U.S.			1		Nonresident alien income			
(a) Payer of income				income tax paid or withheld at source			(d) Resident alien income		(e) Effectively connected with a U.S. trade or business		(f) Not effectively connected with a U.S. trade or business		
													+
													+
													+
													+
													+
													+
													_
													4
													+
													+
Net gain, if any, from Schedul	e D (Form 1	040)	2										
Net gain, if any, from Sched	•		3										-
l Totals			4										\top
Exempt income. Do not inclu	ude on line	4.	5										
										resident Aliei			
										tions). <i>Include</i> line 3, column			tax
(a) Description of property		(b) Date	(b) Date acquired (c) Da		ate sold				(e) Cost or other		(f) Gain or (loss)		
(If necessary, attach statemen descriptive details not shown be					day, yr.)		(d) Sales price		basis		subtract (e) from (d)		
	,												_
													+-
													+
													+
													\top
Net gain. Combine the gain													
enter this net gain amount o		A, line	3, co	lumn	ı (f)						2		
Schedule C Itemized De													
If you are a resident alien	reporting ir	come	on S	ched	dule A	, colu	ımn	(d), you may	clai	m the same de	edu	ctions allowable	e on
Schedule A (Form 1040).													
If you are a nonresident alien r	eporting in	come o	n Sch	nedu	le A, co	olumn	(e)	, you may claim	only	y deductions tha	ıt ar	e connected to	U.S.
trade or business income and charitable contributions do no													
Thefts, to support casualty or					J. tida	0 01 1	Juo		ou	onodia illo I offi		oo i, cacaaiiico	una
If you are a nonresident alien r	eporting in	come o	n Sch	nedu	le A, c	olumn	(f),	do not claim an	y de	eductions related	d to	that income.	
(a) Type of deduction			(b) Amount					(c) Type of d			(d) Amount of		
(such as interest, taxes, contributions, etc.)			of deduction		ı (su		(su	uch as interest, taxes, cor		ntributions, etc.)		deduction	
											+		
											+		
											+		
2 Total itemized deductions.	Add the ar	nounts	in co	lumr	 ns (b) a	ind (d)	of	line 1. Enter the	tot	al here and	+		
on Schedule D, line 2 or lin													
17, is over \$300,000 (\$275)	,000 if hea	d of ho	useh	old,	\$250,0								
separately), see the instructi	ons for the	amoun	t to e	nter					٠	2			
												Form 1040-C ((2013)

Page 3

Form 1040-C (2013)

Schedule A

Income (see instructions)

Form 1040-C (2013) Page **4**

	adula D. Tay Computation			aye -
	edule D Tax Computation			
Tax	for Resident Alien – Group I Only (For description of groups, see line 1 on page 1.)			
1	Enter amount from page 2, line 17	1		
2	If you itemize deductions, enter amount from page 3, Schedule C, line 2. If you do not plan to itemize deductions, enter your standard deduction. See Standard Deduction (Group I only) in the instructions	2		
3	Subtract line 2 from line 1	3		
4	Exemptions . If line 1 above is less than \$300,000 (\$275,000 if head of household, \$250,000 if single, \$150,000 if married filing separately), multiply \$3,900 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 1 above is more than the amount listed above for your filing status, see the worksheet in 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 2013 Tax Rate Schedules in 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	Add lines 6 and 7. Enter the result here and on Form 1040-C, line 18	8		
Tax	for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Busines	s—G	oup II Only	
9	Enter amount from page 2, line 17	9		
10	Enter itemized deductions from page 3, Schedule C, line 2	10		
11	Subtract line 10 from line 9	11		
12	Exemptions . If line 9 above is less than \$300,000 (\$275,000 if head of household, \$250,000 if single, \$150,000 if married filing separately), multiply \$3,900 by the total number of exemptions claimed on Form 1040-C, line 14d. If line 9 above is more than the amount listed above for your filing status, see the worksheet in 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 2013 Tax Rate Schedules in 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		
16	Add lines 14 and 15. Enter the result here and on Form 1040-C, line 18	16		