- Information on Form 1040-C and its separate instructions is at www.irs.gov/form1040c.

| Print <br> or <br> type | Your first name and initial | Last name |  | Your social security number |
| :---: | :---: | :---: | :---: | :---: |
|  | If a joint return, spouse's first name and initial (see instructions) | Last name |  | Spouse's identifying number |
|  | U.S. address (number, street, and apt. no. or rural route) | Passport or alien registration card number |  | Date on which you first arrived in the U.S. |
|  |  | Your number | Spouse's number |  |
|  | City, state, and ZIP code |  |  | Date of departure |
| Complete foreign address |  |  | Date on which you last arrived in the U.S. |  |
| Of what country are you a citizen or national? |  | Of what country are you a resident for tax purposes? |  |  |

Caution: Form 1040-C is not a final income tax return. You must file a final return on the correct form after your tax year ends. See Final Return Required on the instructions.

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

> 1 Check the applicable box or boxes. Note: A nonresident alien who has income from U.S. real property may elect to treat this income as effectively connected income. Gain or loss on the disposition of a U.S. real property interest by a nonresident alien is effectively connected income or loss. For details, see the 2012 Form 1040NR instructions or Pub. 519, U.S. Tax Guide for Aliens.
$\square$ Group I-Resident alien.Group II-Nonresident alien with income effectively connected with a U.S. trade or business.
$\square$ Group III—Nonresident alien with income not effectively connected with a U.S. trade or business.
2 Type 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? . . . . . . . . . . . . . . . . . . . $\square$ Yes $\square$ No If "Yes," enter the expiration date
5 Have you signed a waiver of rights, privileges, exemptions, and immunities as described under Exceptions in the instructions? .Yes No
If "Yes," enter the date signed
6 During your stay in the United States did you furnish either of the following forms to a withholding agent: Form W-9, Request for Taxpayer Identification Number and Certification, or Form 1078, Certificate of Alien Claiming Residence in the United States?
7a Have you applied for U.S. citizenship? YesNo
b Have you applied for, or taken other affirmative steps to apply for, lawful permanent resident status (green card holder) in the United States, or do you have an application pending to change your status to that of a lawful permanent resident of the United States?

Yes No
8 If you filed income tax returns in the United States, give the following information for 2012:
a Type of return filed (for example, Form 1040, 1040NR, etc.)
b Your U.S. address, if any, shown on return
c Taxable income reported \$
d Total tax payments \$ e Balance due \$
9 Do you know of any current charges against you concerning your U.S. taxes for any tax period?


10 Do you plan to return to the United States? . If "Yes," complete lines 11 through 13 below.
11 Are your spouse and any children remaining in the United States? Yes $\square$ No
12 Show the approximate value and location in the United States of any property held by you:

> Value Location


13 If you will not return to the United States before the due date for filing a final U.S. income tax return for the current year or 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)?

## 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.
14a $\quad . \quad$ Yourself $\quad$ b $\quad \square \quad$ Spouse

Caution: If someone can claim you as a dependent on his or her 2013 tax return, do not check box 14 a.

| c Dependents: <br> (1) First name <br> Last name | (2) Dependent's SSN or ITIN | (3) Dependent's relationship to you | (4) $\sqrt{ }$ if qualifying child for child tax credit |
| :---: | :---: | :---: | :---: |
|  | ! |  | $\square$ |
|  | - |  | $\square$ |
|  | - |  | $\square$ |
|  | ! |  | $\square$ |
|  | ! |  | $\square$ |

Boxes checked on 14a and 14b

## Part III Figuring Your Income Tax

15 Total income (from page 3, Schedule A, line 4, column (d) or (e))
16 Adjustments. See the instructions and attach appropriate form or statement
17 Adjusted gross income. Subtract line 16 from line 15.
Groups 18 Enter the amount from page 4, Schedule D, line 8 or 16 , whichever applies
I and II 19 Credits. See 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 the instructions and attach appropriate form
22 Tax for Group I or II. Add lines 20 and 21.

## Group

III
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
Note: Your tax liability on your final return may be different from line 25.
Tax 26 U.S. income tax paid or withheld at source (from page 3, Schedule Summary A, lines 4 and 5 , column (c))

272013 estimated tax payments and amount applied from 2012 return
28 Other payments (specify)
29 Total payments. Add lines 26 through 28

|  |  |  |  |  |
| :---: | :---: | :---: | :--- | :--- |
| 26 |  |  |  |  |
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|  | 27 |  |  |  |
| 28 |  |  |  |  |
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30 If line 25 is more than line 29, subtract line 29 from line 25. This is the amount you owe
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


| Sign Here | Under penalties of perjury, I declare that I have examined this return and accompa belief, they are true, correct, and complete. Declaration of preparer (other than taxpay <br> (A return made by an agent must be accompanied by a power of attorney.) |  | dules d on | nts, and to th of which pre | st of my know has any know |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Keep a copy of this return for your records. |  |  | 's sign <br> jointly | sign even if on | Date ne had income.) |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check $\square$ if self-employed | PTIN |
|  | Firm's name |  |  | Firm's EIN |  |
|  | 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
beginning $\qquad$ , 2013, and ending $\qquad$ _, or the tax year ended $\qquad$
$\qquad$

Schedule A Income (see instructions)

|  |  | (b) Type of income (such as salary, wages, taxable interest, dividends, rents, alimony received, etc.) |  | (c) Amount of U.S. income tax paid or withheld at source | (d) Resident alien income | Nonresident alien income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | (a) Payer of 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 | Net gain, if any, from | D (Form 1040) | 2 |  |  |  |  |
|  | Net gain, if any, from | e $B$, line 2 | 3 |  |  |  |  |
|  | Totals |  | 4 |  |  |  |  |
|  | Exempt income. Do | de on line 4 | 5 |  |  |  |  |

5 Exempt income. Do not include on line 4 .

## Schedule B Certain Gains and Losses From Sales or Exchanges by Nonresident Aliens of Property Not

 Effectively Connected With a U.S. Trade or Business (see instructions). Include any U.S. income tax that was paid or withheld on these sales or exchanges on Schedule A, line 3, column (c).| 1 <br> (a) Description of property (If necessary, attach statement of descriptive details not shown below.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other basis |  | (f) Gain or (loss) subtract (e) from (d) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
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| 2 Net gain. Combine the gains and losses entered on line 1, column (f). If the total is greater than zero, enter this net gain amount on Schedule A, line 3, column (f). |  |  |  |  | 2 |  |
| Schedule C Itemized Deduct |  |  |  |  |  |  |

## 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). 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.



## 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 page 2, line 17
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

3 Subtract line 2 from line 1

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 .

5 Taxable income. Subtract line 4 from line 3
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

7 Alternative minimum tax (AMT). Enter the amount, if any, of AMT from Form 6251

8 Add lines 6 and 7. Enter the result here and on Form 1040-C, line 18

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| 8 |  |  |

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


