U.S. Departing Alien Income Tax Return

Department of the Treasury

OMB No. 1545-0086 , 2012, and ending _____, , _____, For tax period or year beginning Internal Revenue Service ► File original and one copy. ► See separate instructions. Your first name and initial If a joint return, spouse's first name and initial (see instructions) Last name Spouse's identifying number **Print** or 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. type Your number Spouse's number City, state, and ZIP code Date of departure Date on which you last arrived in the U.S. Complete foreign address 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. Explanation of Status—Resident or Nonresident Alien 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 2011 Form 1040NR instructions or Pub. 519, U.S. Tax Guide for Aliens. ☐ 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. Type of trade or business or occupation in the United States ▶ 2 Visa number and class under which you were last admitted to the United States ▶ 3 If "Yes," enter the expiration date ▶ Have you signed a waiver of rights, privileges, exemptions, and immunities as described under **Exceptions** 5 If "Yes," enter the date signed ▶

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 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 If you filed income tax returns in the United States, give the following information for 2011: Type of return filed (for example, Form 1040, 1040NR, etc.) ▶ Your U.S. address, if any, shown on return ▶ Taxable income reported \$ _____ d Total tax payments \$ _____ e Balance due \$ 9 10 ☐ Yes ☐ No If "Yes," complete lines 11 through 13 below. 11 Show the approximate value and location in the United States of any property held by you: 12 Real property h \$ Other (specify)
_____ 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)? ▶ ______

Form 1040-C (2012) 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 2012 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 2012 estimated tax payments and amount applied from 2011 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. Date PTIN Print/Type preparer's name Preparer's signature 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 , 2012, and ending , , , , or the tax year ended (Field Assistance Area Director) Internal Revenue Service

1 ((a) Payer of income	salary, wa interest, div alimony re	ridends, r	ents,	income	tax paid or d at source	(6	d) Resident alie income	n	(e) Effectively connected with a l trade or busines		(f) Not effective connected with a trade or busines	J.S.
													a Ú.S.
2 Net g	ain, if any, from Schedu	e D (Form 1	040)	2									
Net g	ain, if any, from Sched	ule B, line 2		3									
4 Total	s			4									
5 Exem	pt income. Do not incl	ude on line	4.	5									
that was paid or withhe (a) Description of property (If necessary, attach statement of descriptive details not shown below.)		(b) Date acquire (mo., day, yr.)		red (c	ed (c) Date sold		(d) Sales price		(e) Cost or other basis		(f) Gain or (loss) subtract (e) from (d)		
	sonpilve details not snown b	510W.)											
	gain. Combine the gair this net gain amount o										2		
Schedu	le C Itemized De	ductions											
-	are a resident alien rep n 1040).	orting incon	ne on S	Sched	ule A, co	olumn (d),	you n	nay claim th	ie sa	ame deductions	allo	wable on Sche	lul
trade o	re a nonresident alien or business income and ble contributions do no to support casualty or	d not deducted not have to	cted el be rela	sewho	ere. See o U.S. tr	Schedul	e A (F	orm 1040N	IR).	However, casu	alty	or theft losses	and
If you a	re a nonresident alien	reporting in	come c	n Sch	edule A	column (f), do	not claim ar	y de	eductions related	d to	that income.	
(a) Type of deduction (such as interest, taxes, contribution		ions, etc.)	ns, etc.) (b) Am of dedu				such as	(c) Type of contracts interest, taxes	ction tributions, etc.)		(d) Amount of deduction		
													_
											-		_
	itemized deductions chedule D, line 2 or line				lumns (b	and (d)	of line	1. Enter the	tot	al here and			

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Schedule A

Income (see instructions)

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Schedule D Tax Computation

Гах f	or 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) on the instructions	2		
3	Subtract line 2 from line 1	3		
4	Exemptions. Multiply \$3,800 by the total number of exemptions claimed on page 2, line 14d	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 2012 Tax Rate Schedules on 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		
Гах f	or Nonresident Alien With Income Effectively Connected With a U.S. Trade or Business	s—Gı	roup 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. Multiply \$3,800 by the total number of exemptions claimed on page 2, line 14d	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 2012 Tax Rate Schedules on 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		
			Form 1040-C (2012