

Department of the Treasury
Internal Revenue Service

For tax period or year beginning _____, 2014, and ending _____

2014

► **Information on Form 1040-C and its separate instructions is at www.irs.gov/form1040c.**
► **File original and one copy.**

Print or 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 **2013 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.

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? **Yes** **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? **Yes** **No**

7a Have you applied for U.S. citizenship? **Yes** **No**

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 2013:
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? **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 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.
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 [] Yourself b [] Spouse

Caution: If someone can claim you as a dependent on his or her 2014 tax return, do not check box 14a.

Boxes checked on 14a and 14b

Table with 4 columns: (1) First name, Last name, (2) Dependent's SSN or ITIN, (3) Dependent's relationship to you, (4) if qualifying child for child tax credit.

No. of children on 14c who:
• lived with you
• did not live with you due to divorce or separation
Dependents on 14c not entered above

d Total number of exemptions claimed Add numbers on lines above

Part III Figuring Your Income Tax

Table with 3 columns: Line number, Description, and Amount. Includes lines 15-22, 23-25, 26-31.

Sign Here

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 belief, they are true, correct, and complete.

Keep a copy of this return for your records.

Your signature Date Spouse's signature Date (A return made by an agent must be accompanied by a power of attorney.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [] 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.

beginning [], 2014, and ending [], or the tax year ended []

(Field Assistance Area Director) Internal Revenue Service

Date [] By [] (Name) [] (Title)

Schedule A **Income** (see instructions)

1	(a) Payer of income	(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	
					(e) Effectively connected with a U.S. trade or business	(f) Not effectively connected with a U.S. trade or business
2	Net gain, if any, from Schedule D (Form 1040)	2				
3	Net gain, if any, from Schedule B, line 2	3				
4	Totals	4				
5	Exempt income. Do not include on line 4.	5				

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	(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)	
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 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.

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.)	(d) Amount of deduction	
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 10, whichever applies. Exception. If the amount on Form 1040-C, line 17, is over \$305,050 (\$279,650 if head of household, \$254,200 if single, \$152,525 if married filing separately), see the instructions for the amount to enter				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 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 \$305,050 (\$279,650 if head of household, \$254,200 if single, \$152,525 if married filing separately), multiply \$3,950 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 2014 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 Business—Group 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 \$305,050 (\$279,650 if head of household, \$254,200 if single, \$152,525 if married filing separately), multiply \$3,950 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 2014 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		