U.S. Departing Alien Income Tax Return	OIVIB No. 1545-008
tax period or year beginning , 2011, and ending ,,	୬ 11
▶ See separate instructions. ▶ File original and one copy.	

	nt of the Treasury evenue Service	For tax period or year beginning See separate instructions				
torriar ric	Your first name		Last name			lentifying number
						1 1
Print	If a joint return,	spouse's first name and initial (see instructions)	Last name		Spouse	e's identifying number
or type	U.S. address (no	umber, street, and apt. no. or rural route)	Passport or alien regi	stration card n	umber Date on	which you first arrived in the U
,,,	,		Your number	Spouse's n		,
	City, state, and	ZIP code			Date o	f departure
omplete	l e foreign address				Date on which	you last arrived in the U.S
f what	country are you a	citizen or national?	Of what country are you	a resident for	tax purposes?	
autio	n: Form 1040-	C is not a final income tax return. You required on the instructions.	 nust file a final returi	on the co	rrect form at	fter your tax year end
Part		tion of Status—Resident or Nonres	sident Alien			
in	come as effect fectively conne] Group I —Re	cable box or boxes. Note: A nonresident tively connected income. Gain or loss on toted income or loss. For details, see the 20 esident alien.	he disposition of a U. 1 10 Form 1040NR ins	S. real prope t ructions or	erty interest b Pub. 519, U.	y a nonresident alien
	_	Nonresident alien with income enectively				
2 T	-	r business or occupation in the United S	•			
		d class under which you were last admit				
		permit to reenter the United States? . he expiration date ▶				
		d a waiver of rights, privileges, exemption				
	n the instruction "Yes," enter the	ons?				
F	orm W-9, Req	y in the United States did you furnish eit uest for Taxpayer Identification Number ance in the United States?		orm 1078, (Certificate of	Alien
	•	1.6 11.0 111 11.0				
		ed for, or taken other affirmative steps to		manent resi	dent status (green
b H		he United States, or do you have an app	lication pending to ch			
b H ca la 8 If	wful permaner you filed incor	he United States, or do you have an app nt resident of the United States? me tax returns in the United States, give	lication pending to ch	ition for 201	0:	. Yes No
b H ca la 8 If a Ty	wful permaner you filed incor ype of return fi	he United States, or do you have an app nt resident of the United States? me tax returns in the United States, give iled (for example, Form 1040, 1040NR, e	lication pending to characteristics the following informatic.)	tion for 201	0:	. ☐ Yes ☐ No
b H ca la 8 If a Ty b Y	wful permaner you filed incor ype of return fi our U.S. addre	he United States, or do you have an app nt resident of the United States? me tax returns in the United States, give	lication pending to change to change to the following informatic.)	tion for 201	0:	. □ Yes □ No
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b H ca la 8 If a Ty b Y c Ta 9 D	wful permaner you filed incorupe of return fiour U.S. addresaxable income recount o you know of o you plan to	he United States, or do you have an apport resident of the United States? me tax returns in the United States, give filed (for example, Form 1040, 1040NR, example, Form 1040, 1040NR, example, any shown on return d Total tax production and concerne turn to the United States?	the following informatc.) coayments \$ coayments \$ coayments your U.S. taxes		0: Balance due	
b H ca la 8 If a Ti b Y c Ta 9 D 0 If	wful permaner you filed incorupe of return fiour U.S. addressaxable income recoupled by you know of o you plan to "Yes," comple	he United States, or do you have an appet resident of the United States? me tax returns in the United States, give filed (for example, Form 1040, 1040NR, exampless, if any, shown on return reported \$d Total tax per any current charges against you concert	the following informatc.) capayments \$	tion for 201	Balance due period?	
b H ca la 8 If a Ty c Ta 9 D 0 If 1 A	wful permaner you filed incorype of return fiour U.S. addressaxable income reso you know of o you plan to "Yes," complete your spouse	he United States, or do you have an apport resident of the United States? me tax returns in the United States, give filed (for example, Form 1040, 1040NR, example, Form 1040, 1040NR, example, Form 1040, 1040NR, example and Form to the United States? Steel lines 11 through 13 below.	the following informatc.) coayments \$ coa	tion for 201	Balance due period?	
b H ca la 8 If b Y c Ta 9 D 0 D If 1 A 2 S	wful permaner you filed incorype of return fiour U.S. address axable income reso you know of o you plan to "Yes," complete your spouse how the appropriate to the control of the control o	he United States, or do you have an appet resident of the United States? me tax returns in the United States, give illed (for example, Form 1040, 1040NR, eless, if any, shown on return apported deported deported	the following informatc.) coayments \$	for any tax y held by ye	Balance due period?	
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b H ca laa 8 If b Y c Ta 9 D 0 D If 1 A 2 S a R b C	wful permaner you filed incorype of return filed income reactions and being a complete for you know of o you plan to "Yes," complete your spouse how the approper tocks and bon ash	the United States, or do you have an appet resident of the United States? The tax returns in the United States, give siled (for example, Form 1040, 1040NR, etc.) The ported \$	the following informatc.) the following informatc.) payments \$ ning your U.S. taxes ad States? States of any propert	for any tax y held by yo	Balance due period?	

Page 2 Form 1040-C (2011) 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. b Spouse Boxes checked on Caution: If someone can claim you as a dependent on his or her 2011 tax return, do not check box 14a. 14a and 14b No. of children on (4) √if qualifying (3) Dependent's c Dependents: (2) Dependent's 14c who: relationship child for child tax (1) First name Last name SSN or ITIN credit to you · lived with you · did not live with you due to divorce or separation Dependents on 14c not entered above Add numbers on d Total number of exemptions claimed . lines above **Figuring Your Income Tax** Part III 15 **15** Total income (from page 3, Schedule A, line 4, column (d) or (e)) 16 16 Adjustments. See the instructions and attach appropriate form or statement 17 17 Adjusted gross income. Subtract line 16 from line 15 Groups 18 18 Enter the amount from page 4, Schedule D, line 8 or 16, whichever applies. I and II 19 19 Credits. See the instructions and attach appropriate form or statement . 20 Subtract line 19 from line 18. If zero or less, enter -0- . . . Other taxes. See the instructions and attach appropriate form 21 22 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 24 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. **26** U.S. income tax paid or withheld at source (from page 3, Schedule Tax 26 Summarv 27 2011 estimated tax payments and amount applied from 2010 27 28 28 Other payments (specify) ▶ 29 30 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 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge Sign and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any Here knowledge. Кеер а сору of this return Date 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 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 beginning, 2011, and ending,, or the tax year ended (Field Assistance Area Director)

Date By

Internal Revenue Service

Schedule A Income (see instructions)										
		(b) Type of income (such as	(c) Amount of U.S. (d) Resident alien				Nonres	t alien income		
1	(a) Payer of income	salary, wages, taxable interest, dividends, rents, alimony received, etc.)	income tax paid or withheld at source		ome tax paid or		(e) Effectively connected with a U.S. trade or business		(f) Not effectively connected with a U.S. trade or business	
		·						_		_

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).

3

4

5

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		(d) Sales price		(d) Sales price		(d) Sales price (e) Cost or ot basis		ner	(f) Gain or (loss) subtract (e) from (d)	
2	Net gain. Combine the gains and los enter this net gain amount on Sched			f the total is gr	eat	er than zero,	2							

Schedule C Itemized Deductions

2 Net gain, if any, from Schedule D (Form 1040)

Net gain, if any, from Schedule B, line 2. .

Exempt income. Do not include on line 4

- 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		
	Total itemized deductions. Add the amount on Schedule D, line 2 or line 10, wh	2				

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Schedule D Tax Computation

Тах	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) on the instructions	2		
3	Subtract line 2 from line 1	3		
4	Exemptions. Multiply \$3,700 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 2011 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		I
Тах	for Nonresident Alien With Income Effectively Connected With a U.S. Trade or Busin	ness—	Group II Or	nly
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 \$3,700 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 2011 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

Form **1040-C** (2011)