

Department of the Treasury
Internal Revenue Service

For tax period or year beginning _____, 2017, and ending _____

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

2017

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 **2016 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 2016:

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)? ► _____

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 \$313,800 (\$287,650 if head of household, \$261,500 if single, \$156,900 if married filing separately), multiply \$4,050 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 2017 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 \$313,800 (\$287,650 if head of household, \$261,500 if single, \$156,900 if married filing separately), multiply \$4,050 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 2017 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		