

Form 1040-NR

Department of the Treasury
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0074

2025



Form 1040-NR (Rev. 2025) Catalog Number 71960T
Department of the Treasury **Internal Revenue Service** www.irs.gov



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For the year Jan. 1–Dec. 31, 2025, or other tax year beginning		, 2025, ending		, 20		See separate instructions.	
<input type="checkbox"/> Filed pursuant to section 301.9100-2		<input type="checkbox"/> Combat zone		<input type="checkbox"/> Deceased MM / DD / YYYY		Spouse MM / DD / YYYY	
<input type="checkbox"/> Other							
Your first name and middle initial		Last name		Your identifying number (see instructions)			
Home address (number and street). If you have a P.O. box, see instructions.						Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below.				State		ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code			
Filing Status		<input type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust					
Check only one box.		If you checked the QSS box, enter the child’s name if the qualifying person is a child but not your dependent: _____					

Digital Assets	At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . <input type="checkbox"/> Yes <input type="checkbox"/> No									
Dependents (see instructions) If more than four dependents, see instructions and check here . . . <input type="checkbox"/>		Dependent 1		Dependent 2		Dependent 3		Dependent 4		
	(1) First name									
	(2) Last name									
	(3) Identifying number	: :		: :		: :		: :		
	(4) Relationship									
	(5) Check if lived with you more than half of 2025	<input type="checkbox"/> Yes		<input type="checkbox"/> Yes		<input type="checkbox"/> Yes		<input type="checkbox"/> Yes		
(6) Credits	<input type="checkbox"/> Child tax credit	<input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit	<input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit	<input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit	<input type="checkbox"/> Credit for other dependents		
Income Effectively Connected With U.S. Trade or Business	1a Total amount from Form(s) W-2, box 1 (see instructions)							1a		
	b Household employee wages not reported on Form(s) W-2							1b		
	c Tip income not reported on line 1a (see instructions)							1c		
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)							1d		
	e Taxable dependent care benefits from Form 2441, line 26							1e		
	f Employer-provided adoption benefits from Form 8839, line 31							1f		

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

g	Wages from Form 8919, line 6		1g	
h	Other earned income (see instructions). Enter type and amount: _____		1h	
i	Reserved for future use	1i		
j	Reserved for future use		1j	
k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k		
z	Add lines 1a through 1h		1z	
2a	Tax-exempt interest	2a		
3a	Qualified dividends	3a		
c	Check if your child's dividends are included in 1 <input type="checkbox"/> Line 3a			
4a	IRA distributions	4a		
c	Check if (see instructions) 1 <input type="checkbox"/> Rollover			
		b		
		Taxable interest	2b	
		b Ordinary dividends	3b	
		2 <input type="checkbox"/> Line 3b		
		b Taxable amount	4b	
		2 <input type="checkbox"/> QCD 3 <input type="checkbox"/> _____		

5a	Pensions and annuities . . .	5a		b	Taxable amount	5b	
c	Check if (see instructions)	1	<input type="checkbox"/> Rollover	2	<input type="checkbox"/> PSO	3	<input type="checkbox"/>
6	Reserved for future use					6	
7a	Capital gain or (loss). Attach Schedule D if required					7a	
b	Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss)						
8	Additional income from Schedule 1 (Form 1040), line 10					8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your total effectively connected income					9	
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income					10	
11a	Subtract line 10 from line 9. This is your adjusted gross income					11a	

Tax and Credits	11b	Amount from line 11a (adjusted gross income)		11b	
	12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		12	
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a		
	b	Exemptions for estates and trusts only (see instructions)	13b		
	c	Additional deductions from Schedule 1-A, line 38	13c		
	14	Add lines 12 through 13c		14	
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income		15	
	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____		16	
	17	Amount from Schedule 2 (Form 1040), line 3		17	
	18	Add lines 16 and 17		18	
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)		19	
	20	Amount from Schedule 3 (Form 1040), line 8		20	
	21	Add lines 19 and 20		21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b			
c	Transportation tax (see instructions)	23c			
d	Add lines 23a through 23c		23d		
24	Add lines 22 and 23d. This is your total tax		24		

Payments and Refundable Credits	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a			
	b	Form(s) 1099	25b			
	c	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c			25d	
	e	Form(s) 8805			25e	
	f	Form(s) 8288-A			25f	
	g	Form(s) 1042-S			25g	
	26	2025 estimated tax payments and amount applied from 2024 return			26	
	27	Reserved for future use	27			
28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here <input type="checkbox"/>	28				
29	Credit for amount paid with Form 1040-C	29				
30	Refundable adoption credit from Form 8839, line 13	30				
31	Amount from Schedule 3 (Form 1040), line 15	31				
32	Add lines 28, 29, 30, and 31. These are your total other payments and refundable credits . . .			32		
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments			33		

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid . . .				34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>				35a	
	b	Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d	Account number					
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. _____					
	36	Amount of line 34 you want applied to your 2026 estimated tax . . .				36	
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions				37	
	38	Estimated tax penalty (see instructions)				38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No						
	Designee's name _____		Phone no. _____		Personal identification number (PIN) _____		
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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Your signature _____		Date _____	Your occupation _____		If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____	
	Phone no. _____		Email address _____				
Paid Preparer Use Only	Preparer's name _____		Preparer's signature _____		Date _____	PTIN _____	Check if: <input type="checkbox"/> Self-employed
	Firm's name _____					Phone no. _____	
	Firm's address _____					Firm's EIN _____	

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