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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE OI (Form 1040-NR)

Department of the Treasury Internal Revenue Service

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2025

Attachment
Sequence No. 7C

Name s	nown on Form 1040-NR				Your identifying number
Α	Of what country or countries w	ere you a citizen or nationa	al during the tax year's	?	
В	Of what country or countries were you a citizen or national during the tax year? In what country did you claim residence for tax purposes during the tax year?				
С	Have you ever applied to be a green card holder (lawful permanent resident) of the United States?				
D	Were you ever:				
1.	A U.S. citizen?				Yes . No
2.	A green card holder (lawful permanent resident) of the United States?				
	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.				
E	If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year.				
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?				
G	List all dates you entered and left the United States during 2025. See instructions.				
	Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals,				
	check the box for Canada or Mexico and skip to item H				
	Date entered United States	Date departed United State	es Da	ate entered United States	Date departed United States
	mm/dd/yy	mm/dd/yy		mm/dd/yy	mm/dd/yy
Н	Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:				
	2023, 2024, and 2025				
I	Did you file a U.S. income tax return for any prior year?				
J	Are you filing a return for a trust?				
	If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?				
K					_ :: _ :
••	Did you receive total compensation of \$250,000 or more during the tax year?				
L	If "Yes," did you use an alternative method to determine the source of this compensation?				
	complete (1) through (3) below. See Pub. 901 for more information on tax treaties.				
١.	Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.				
	(a) Country		(b) Tax treaty article	(c) Number of months claimed in prior tax year	, , ,
	(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1				
2.	Were you subject to tax in a foreign country on any of the income shown in 1(d) above?				Yes . No
3.	Are you claiming treaty benefits pursuant to a Competent Authority determination?				
М					
2.					