

Form **1040-NR** Department of the Treasury—Internal Revenue Service **2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

Filed pursuant to section 301.9100-2 Combat zone Deceased MM / DD / YYYY Spouse MM / DD / YYYY

Other

Your first name and middle initial	Last name	Your identifying number (see instructions)
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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
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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
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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				
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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

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
	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
	5a Pensions and annuities	5a
	c Check if (see instructions)	1 <input type="checkbox"/> Rollover
	6 Reserved for future use	
	7a Capital gain or (loss). Attach Schedule D if required	
	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	
	9 Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your total effectively connected income	
	10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income	
	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:		25a				
a Form(s) W-2		25b				
b Form(s) 1099		25c				
c Other forms (see instructions)		25d				
d Add lines 25a through 25c		25e				
e Form(s) 8805		25f				
f Form(s) 8288-A		25g				
g Form(s) 1042-S		26				
26 2025 estimated tax payments and amount applied from 2024 return						
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 www.irs.gov/Payments 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	