

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)
------------------------------------	-----------	---

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)		Dependent 1	Dependent 2	Dependent 3	Dependent 4
---	--	--------------------	--------------------	--------------------	--------------------

If more than four dependents, see instructions and check here . . . <input type="checkbox"/>	(1) First name				
--	----------------	--	--	--	--

If more than four dependents, see instructions and check here . . . <input type="checkbox"/>	(2) Last name				
--	---------------	--	--	--	--

If more than four dependents, see instructions and check here . . . <input type="checkbox"/>	(3) Identifying number				
--	------------------------	--	--	--	--

If more than four dependents, see instructions and check here . . . <input type="checkbox"/>	(4) Relationship				
--	------------------	--	--	--	--

If more than four dependents, see instructions and check here . . . <input type="checkbox"/>	(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
--	--	------------------------------	------------------------------	------------------------------	------------------------------

If more than four dependents, see instructions and check here . . . <input type="checkbox"/>	(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
--	-------------	---	--	---	--	---	--

Income Effectively Connected With U.S. Trade or Business	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a
---	---	-----------

	1b Household employee wages not reported on Form(s) W-2	1b
--	--	-----------

	1c Tip income not reported on line 1a (see instructions)	1c
--	---	-----------

	1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
--	---	-----------

	1e Taxable dependent care benefits from Form 2441, line 26	1e
--	---	-----------

	1f Employer-provided adoption benefits from Form 8839, line 31	1f
--	---	-----------

	1g Wages from Form 8919, line 6	1g
--	--	-----------

	1h Other earned income (see instructions). Enter type and amount:	1h
--	--	-----------

	1i Reserved for future use	1i
--	---	-----------

	1j Reserved for future use	1j
--	---	-----------

	1k Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k
--	--	-----------

	1z 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	c
--	--	----------

	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	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) _____	b
--	--	----------

	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
--	--	------------

