

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 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.	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	b Taxable interest
3a	Qualified dividends	3a	b Ordinary dividends
c	Check if your child's dividends are included in 1 <input type="checkbox"/> Line 3a		2 <input type="checkbox"/> Line 3b
4a	IRA distributions	4a	b Taxable amount
c	Check if (see instructions)	1 <input type="checkbox"/> Rollover	2 <input type="checkbox"/> QCD 3 <input type="checkbox"/>
5a	Pensions and annuities	5a	b Taxable amount
c	Check if (see instructions)	1 <input type="checkbox"/> Rollover	2 <input type="checkbox"/> PSO 3 <input type="checkbox"/>
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		

Tax and Credits	11b Amount from line 11a (adjusted gross income)	11b	f2_01								
	12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	12	f2_02								
	13a Qualified business income deduction from Form 8995 or Form 8995-A	13a	f2_03								
	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	f2_14								
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	f2_15								
	23a Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a	LINE_f2_16								
	b Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b	f2_17								
	c Transportation tax (see instructions)	23c	f2_18								
	d Add lines 23a through 23c	23d	f2_19								
	24 Add lines 22 and 23d. This is your total tax	24	f2_20								
Payments and Refundable Credits	25 Federal income tax withheld from:	25a	LINE_f2_21								
	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									
	27 Reserved for future use	28									
	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"/>	29									
	29 Credit for amount paid with Form 1040-C	30									
	30 Refundable adoption credit from Form 8839, line 13	31									
	31 Amount from Schedule 3 (Form 1040), line 15	32									
	32 Add lines 28, 29, 30, and 31. These are your total other payments and refundable credits	33									
	33 Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	34									
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									
Direct deposit? See instructions.	b Routing number <table border="1"><tr><td>f</td><td>2</td><td> </td><td>3</td><td>8</td><td> </td><td> </td><td> </td></tr></table>	f	2		3	8				c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
f	2		3	8							
	d Account number <table border="1"><tr><td>f</td><td>2</td><td> </td><td>3</td><td>9</td><td> </td><td> </td><td> </td></tr></table>	f	2		3	9					
f	2		3	9							
	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.) <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								
	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							