

SCHEDULE NEC
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

OMB No. 1545-0074

2025

Attachment
Sequence No. 7B

Name shown on Form 1040-NR

Your identifying number

Attach to Form 1040-NR.
Go to www.irs.gov/Form1040NR for instructions and the latest information.

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income	(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
				%	%
1 Dividends and dividend equivalents:					
a Dividends paid by U.S. corporations	1a				
b Dividends paid by foreign corporations	1b				
c Dividend equivalent payments received with respect to section 871(m) transactions	1c				
2 Interest:					
a Mortgage	2a				
b Paid by foreign corporations	2b				
c Other	2c				
3 Industrial royalties (patents, trademarks, etc.)	3				
4 Motion picture or TV copyright royalties	4				
5 Other royalties (copyrights, recording, publishing, etc.)	5				
6 Real property income and natural resources royalties	6				
7 Pensions and annuities	7				
8 Social security benefits	8				
9 Capital gain from line 18 below	9				
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-					
a Winnings _____	10c				
b Losses _____					
11 Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	11				
12 Other (specify): _____	12				
13 Add lines 1a through 12 in columns (a) through (d)	13				
14 Multiply line 13 by rate of tax at top of each column	14				
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a				15	

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

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Schedule NEC (Form 1040-NR) 2025 Created 4/16/25

16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
17	Add columns (f) and (g) of line 16					17 ()	
18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-					18	