

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](http://www.irs.gov/Form1040NR) for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2025  
Attachment  
Sequence No. 7C

Name shown on Form 1040-NR

Your identifying number

**A** Of what country or countries were you a citizen or national during the tax year? \_\_\_\_\_

**B** In what country did you claim residence for tax purposes during the tax year? \_\_\_\_\_

**C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . . ☐ Yes ☐ No

**D** Were you ever:

1. A U.S. citizen? . . . . . ☐ Yes ☐ No

2. A green card holder (lawful permanent resident) of the United States? . . . . . ☐ Yes ☐ No

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? . . . . . ☐ Yes ☐ No

If you answered "Yes," indicate the date and nature of the change: \_\_\_\_\_

**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 . . . . . ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

**H** 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? . . . . . ☐ Yes ☐ No

If "Yes," give the latest year and form number you filed: \_\_\_\_\_

**J** Are you filing a return for a trust? . . . . . ☐ Yes ☐ No

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? . . . . . ☐ Yes ☐ No

**K** Did you receive total compensation of \$250,000 or more during the tax year? . . . . . ☐ Yes ☐ No

If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . ☐ Yes ☐ No

**L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. 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 years	(d) Amount of exempt income in current 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? . . . . . ☐ Yes ☐ No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

**M** Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . ☐

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . ☐