

Form **1040-NR** Department of the Treasury—Internal Revenue Service **U.S. Nonresident Alien Income Tax Return** **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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<b>Filing Status</b>	<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: \_\_\_\_\_

<b>Digital Assets</b>	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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<b>Dependents</b> (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

<b>Income Effectively Connected With U.S. Trade or Business</b>	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 <b>total effectively connected income</b> . . . . .	
	10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b> . . . . .	
	11a Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	11a

