

For the year Jan. 1–Dec. 31, 2022, or other tax year beginning _____, 2022, ending _____, 20 _____

See separate instructions.

Filing Status

☐ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Check only one box.

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

Digital Assets

At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Dependents (see instructions):

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

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	
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 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	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	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6	Reserved for future use	6	
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	7	
8	Other income from Schedule 1 (Form 1040), line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income	9	
10	Adjustments to income:		
a	From Schedule 1 (Form 1040), line 26	10a	
b	Reserved for future use	10b	
c	Reserved for future use	10c	
d	Enter the amount from line 10a. These are your total adjustments to income	10d	
11	Subtract line 10d from line 9. This is your adjusted gross income	11	
12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	12	
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b	Exemptions for estates and trusts only (see instructions)	13b	
c	Add lines 13a and 13b	13c	
14	Add lines 12 and 13c	14	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	

Tax and Credits	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	
	22	Subtract line 21 from line 18. If zero or less, enter -0-				22	
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15				23a	
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21				23b	
	c	Transportation tax (see instructions)				23c	
	d	Add lines 23a through 23c				23d	
	24	Add lines 22 and 23d. This is your total tax				24	
Payments	25	Federal income tax withheld from:					
	a	Form(s) W-2				25a	
	b	Form(s) 1099				25b	
	c	Other forms (see instructions)				25c	
	d	Add lines 25a through 25c				25d	
	e	Form(s) 8805				25e	
	f	Form(s) 8288-A				25f	
	g	Form(s) 1042-S				25g	
	26	2022 estimated tax payments and amount applied from 2021 return				26	
	27	Reserved for future use				27	
28	Additional child tax credit from Schedule 8812 (Form 1040)				28		
29	Credit for amount paid with Form 1040-C				29		
30	Reserved for future use				30		
31	Amount from Schedule 3 (Form 1040), line 15				31		
32	Add lines 28, 29, and 31. These are your total other payments and refundable credits				32		
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments				33		
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	
	b	Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d	Account number					
	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 2023 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		
	Phone no.		Email address				
Paid Preparer Use Only	Preparer's name		Preparer's signature		Date	PTIN	
	Firm's name		Firm's address		Phone no.		
	Firm's EIN		Check if: <input type="checkbox"/> Self-employed				

SCHEDULE OI
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Attach to Form 1040-NR.
Answer all questions.

OMB No. 1545-0074

2022
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 2022. 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:
2020 _____, 2021 _____, and 2022 _____.
- 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 ☐