

**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**

Attach to Form 1040-NR.

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **7B**



Form 1040-NR Schedule NEC (Rev. 2023) Catalog Number 92722F  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



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Name shown on Form 1040-NR

Your identifying number

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

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
<b>1</b> Dividends and dividend equivalents:						
<b>a</b> Dividends paid by U.S. corporations . . . . .	<b>1a</b>					
<b>b</b> Dividends paid by foreign corporations . . . . .	<b>1b</b>					
<b>c</b> Dividend equivalent payments received with respect to section 871(m) transactions	<b>1c</b>					
<b>2</b> Interest:						
<b>a</b> Mortgage . . . . .	<b>2a</b>					
<b>b</b> Paid by foreign corporations . . . . .	<b>2b</b>					
<b>c</b> Other . . . . .	<b>2c</b>					
<b>3</b> Industrial royalties (patents, trademarks, etc.) . . . . .	<b>3</b>					
<b>4</b> Motion picture or TV copyright royalties . . . . .	<b>4</b>					
<b>5</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .	<b>5</b>					
<b>6</b> Real property income and natural resources royalties . . . . .	<b>6</b>					
<b>7</b> Pensions and annuities . . . . .	<b>7</b>					
<b>8</b> Social security benefits . . . . .	<b>8</b>					
<b>9</b> Capital gain from line 18 below . . . . .	<b>9</b>					

<b>10</b>	Gambling—Residents of Canada only. Enter net income in column (c). <b>If zero or less, enter -0-.</b>					
<b>a</b>	Winnings _____					
<b>b</b>	Losses _____	<b>10c</b>				
<b>11</b>	Gambling—Residents of countries other than Canada. <b>Note:</b> Enter winnings only. Losses aren't allowed	<b>11</b>				
<b>12</b>	Other (specify): _____	<b>12</b>				
<b>13</b>	Add lines 1a through 12 in columns (a) through (d)	<b>13</b>				
<b>14</b>	<b>Multiply line 13 by rate of tax at top of each column</b>	<b>14</b>				
<b>15</b>	<b>Tax on income not effectively connected with a U.S. trade or business.</b> Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a					<b>15</b>

**Capital Gains and Losses From Sales or Exchanges of Property**

<p>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).</p> <p>Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.</p>	<b>16</b>	<b>(a)</b> Kind of property and description (if necessary, attach statement of descriptive details not shown below)	<b>(b)</b> Date acquired mm/dd/yyyy	<b>(c)</b> Date sold mm/dd/yyyy	<b>(d)</b> Sales price	<b>(e)</b> Cost or other basis	<b>(f) LOSS</b> If (e) is more than (d), subtract (d) from (e).	<b>(g) GAIN</b> If (d) is more than (e), subtract (e) from (d).
	<b>17</b>	Add columns (f) and (g) of line 16					<b>17</b>	( )
	<b>18</b>	<b>Capital gain.</b> Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-					<b>18</b>	