

Instructions for Form 1040-NR

U.S. Nonresident Alien Income Tax Return

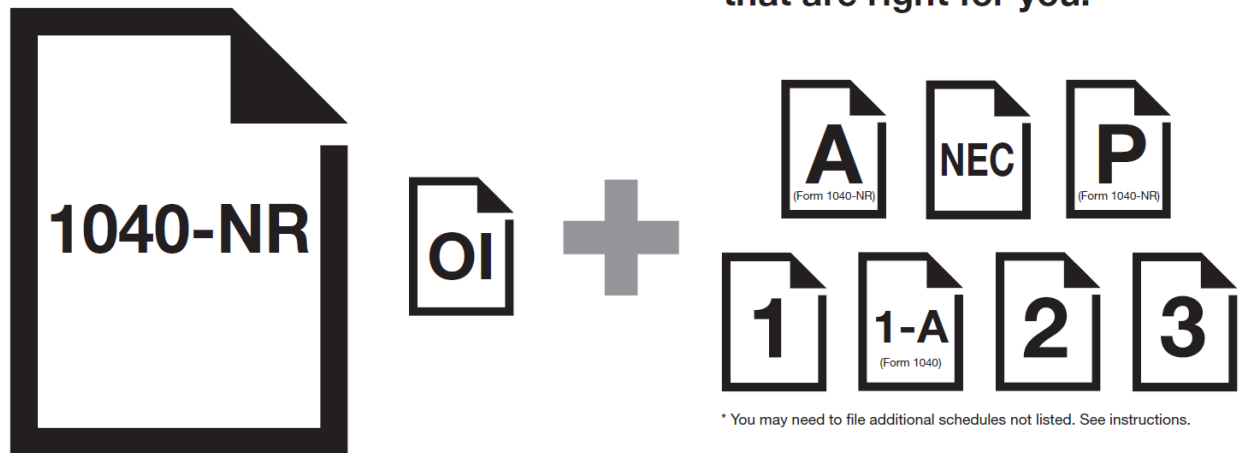
2025

Volume 2 of 4

IRS Form 1040-NR and Schedules

Use the base form and Schedule OI...

only the schedules
that are right for you.*



Department of the Treasury
Internal Revenue Service



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Foreign Income Taxed by the United States

You may be required to report some income from foreign sources on your U.S. return if the income is effectively connected with a U.S. trade or business. For this foreign income to be treated as effectively connected with a U.S. trade or business, you must have an office or other fixed place of business in the United States to which the income can be attributed. For more information, including a list of the types of foreign source income that must be treated as effectively connected with a U.S. trade or business, see chapter 4 of Pub. 519.

Special Rules for Former U.S. Citizens and Former U.S. Long-Term Residents (Expatriates)

The expatriation tax provisions apply to certain U.S. citizens who have lost their citizenship and long-term residents who have ended their residency.

You're a former U.S. long-term resident if you were a lawful permanent resident of the United States (green card holder) in at least 8 of the last 15 tax years ending with the year your residency ends.

For more information on the expatriation tax provisions, see *Expatriation Tax* in chapter 4 of Pub. 519; the Instructions for Form 8854; and Notice 2009-85 (for expatriation after June 16, 2008), 2009-45 I.R.B. 598, available at [IRS.gov/irb/2009-45_IRB#NOT-2009-85](https://www.irs.gov/irb/2009-45_IRB#NOT-2009-85).

Line Instructions for Form 1040-NR



For 2025, there are two important features of these line instructions.

- You need the 2025 Instructions for Form 1040. Throughout these line instructions, you will be referred to those instructions for guidance. Exceptions are listed where applicable.

- Some of the lines on Schedule 1 (*Form 1040*), Schedule 2 (*Form 1040*), and Schedule 3 (*Form 1040*) may have changed. See those schedules. See also the instructions for those schedules following the line instructions for Form 1040-NR later.

Name and Address

Individuals

Enter your name, street address, city or town, and country on the appropriate lines. Include an apartment number after the street address, if applicable.

Estates and Trusts

Enter the exact name of the estate or trust from the Form SS-4, Application for Employee Identification Number, you used to apply for the EIN.

You must include different information for estates and trusts that are engaged in a trade or business in the United States.

Not engaged in a trade or business.

Attach a statement to Form 1040-NR with your name, title, address, and the names and addresses of any U.S. grantors and beneficiaries.

Engaged in a trade or business in the United States. Attach a statement to Form 1040-NR with your name, title, address, and the names and addresses of all beneficiaries.

Name Change

See *Name Change* in the Instructions for Form 1040 if your name has changed.

Address Change

See *Address Change* in the Instructions for Form 1040 if your address has changed.

P.O. Box

See *P.O. Box* in the Instructions for Form 1040 for information on P.O. boxes.

Foreign Address

See *Foreign Address* in the Instructions for Form 1040 if you have a foreign address.

Death of a Taxpayer

See *Death of a Taxpayer* under *General Information* in the Instructions for Form 1040 if you're filing a return for a deceased taxpayer.

Identifying Number

Social Security Number (SSN)

See *Social Security Number (SSN)* in the Instructions for Form 1040 for information on SSNs.

Exception. When you bring your Form SS-5 to your local SSA office:

- If you're an F-1 or M-1 student, you must also show your Form I-20; or
- If you're a J-1 or J-2 exchange visitor, you must also show your Form DS-2019.

IRS Individual Taxpayer Identification Numbers (ITINs)

See IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens in the Instructions for Form 1040 for details on ITINs.

Employer Identification Number (EIN)

If you're filing Form 1040-NR for an estate or trust, enter the EIN of the estate or trust. If the estate or trust doesn't have an EIN, you must apply for one. For details on how to get an EIN, see Form SS-4 and its instructions, which are available at [IRS.gov](https://www.irs.gov). Enter "SS-4" in the search box. For more details, see [IRS.gov/ Businesses/EIN](https://www.irs.gov/Businesses/EIN).

Filing Status

The amount of your tax depends on your filing status. Before you decide which box to check, read the following explanations.



Remember to provide your country of residency, or state that you're a U.S. national, on Schedule OI (Form 1040-NR), item A or B, as applicable. Certain tax benefits, such as the child tax credit and the credit for other dependents, are only available to residents of Canada and Mexico and to U.S. nationals, and, to a limited extent, to residents of South Korea and India.

U.S. national. A U.S. national is a citizen of the United States, or a person who, though not a citizen of the United States, owes permanent allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

Single

See *Single* in the Instructions for Form 1040 for details on the Single filing status.

Married Filing Separately

Your filing status is Married filing separately if you're married, even if you aren't separated.

Exception. Married persons who live apart: Some married nonresident aliens who have a child and who don't live with their spouse can file as single. If you meet all five of the following tests and you're a married resident of Canada or Mexico, you're a married U.S. national, you're a married resident of South Korea, or you're a married student or business apprentice eligible for the benefits of Article 21(2) of the United States– India Income Tax Treaty, check the box for the "Single filing status" at the top of page 1 of Form 1040-NR. On Schedule OI, enter your country of residency (item B) or, if applicable, that you're a U.S. national (item A).

1. You lived apart from your spouse for the last 6 months of 2025. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
2. You file a separate return from your spouse.
3. You paid over half the cost of keeping up your home for 2025.
4. Your home was the main home of your child, stepchild, or foster child for more than half of 2025. Temporary absences by you or the child for special circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2025, you can still file as single as long as the home was that child's main home for more than half of the part of the year the child was alive in 2025.

5. You could have claimed the child as a dependent or could claim the child except that the child's other parent claims the child as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Qualifying Surviving Spouse

See *Qualifying Surviving Spouse* in the Instructions for Form 1040 for details on the Qualifying surviving spouse filing status.

Exception. You can't check the "Qualifying surviving spouse" box for 2025, unless you also satisfy the two criteria below.

1. For 2025, you were a resident of Canada, Mexico, or South Korea, or were a U.S. national; or you were a student or business apprentice from India eligible for the benefits of Article 21(2) of the United States–India Income Tax Treaty.
2. You were a resident alien or U.S. citizen the year your spouse died. This refers to your actual status, not the election that some nonresident aliens can make to be taxed as U.S. residents.

Estate

Your filing status is "Estate" if you are a personal representative filing a tax return on behalf of a deceased individual who would have had to file a Form 1040-NR.

For more information, see Pub. 559, Survivors, Executors, and Administrators.

Trust

Your filing status is "Trust" if you're filing a tax return on behalf of a foreign trust that must pay U.S. tax on certain U.S.-sourced income or income effectively connected to a U.S. trade or business. For more information, see Pub. 519, U.S. Tax Guide for Aliens.

Digital Assets

See *Digital Assets* in the Instructions for Form 1040 for details on digital assets.

Note: If you disposed of any digital assets by gift, also see *U.S. federal estate and gift tax* in the *Reminders* of Pub. 519.

Dependents

See *Dependents, Qualifying Child for Child Tax Credit, and Credit for Other Dependents* under *Who Qualifies as Your Dependent* in the Instructions for Form 1040 for details on dependents.

Exception. Only U.S. nationals and residents of Canada and Mexico can claim a dependent on the same terms as U.S. citizens. Residents of South Korea and students or business apprentices from India who are eligible for the benefits of Article 21(2) of the United States–India Income Tax Treaty may claim dependents on the more limited terms described in chapter 5 of Pub. 519. No other person filing a Form 1040-NR can claim a qualifying dependent.

Rounding Off to Whole Dollars

See *Rounding Off to Whole Dollars* in the Instructions for Form 1040.

Income Effectively Connected With U.S. Trade or Business

The instructions for this section assume you've decided that the income involved is effectively connected with a U.S. trade or business in which you were engaged. The tax status of income also depends on its source. Under some circumstances, items of income from foreign sources are treated as effectively connected with a U.S. trade or business. Other items are reportable as effectively connected or not effectively connected with a U.S. trade or business, depending on how you elect to treat them. See chapter 4 of Pub. 519.

Line 1a

Total Amount From Form(s) W-2, Box 1

See *Line 1a—Total Amount From Form(s) W-2, Box 1*, in the Instructions for Form 1040 for the types of income includible on line 1a of Form 1040-NR.

Exception. Enter on line 1a of Form 1040-NR only the wages, salaries, tips, and other compensation reported in box 1 of Form(s) W-2 **effectively connected with a U.S. trade or business.** Only U.S. source income is included on line 1a as effectively connected wages. Don't include any income on line 1a of Form 1040-NR that isn't treated as effectively connected to a U.S. trade or business even if it is listed in *Line 1a* of the Instructions for Form 1040.



If you received scholarship or fellowship grants that weren't reported to you on Form W-2, you will now report these amounts on Schedule 1, line 8r. See the instructions for Schedule 1, line 8r, later.

Amounts Exempt Under a Treaty

Wages, salaries, tips, and other compensation that you claim are exempt from U.S. tax under an income tax treaty should **not** be reported on line 1a.

Instead, include these amounts on line 1k and complete item L of Schedule OI (Form 1040-NR). Generally, if you submitted a properly completed Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, to claim an exemption from withholding based on a treaty, your employer wouldn't have withheld tax on the exempt amount and would've reported the exempt amount on a Form 1042-S and not in box 1 of Form W-2. However, if you didn't submit a Form 8233 to your employer or if you submitted a Form 8233 to your employer but your employer withheld tax on the exempt amount because it couldn't readily determine your eligibility for the exemption, you can claim the exemption on Form 1040-NR by reducing your line 1a wages by the exempt amount.

You will need to complete item L on Schedule OI (Form 1040-NR) and attach a statement to your return containing all information that would have otherwise been required on a Form 8233 to explain your eligibility for the exemption. See the examples next.

Example 1. Jean is a citizen of France who came to the United States on an F-1 visa in 2024 for the primary purpose of studying at an accredited university. In 2025, Jean completed a paid summer internship with a U.S. company. Jean earned \$8,000 from this internship. Under Article 21 (Students and Trainees) of the income tax treaty with France, Jean can exempt up to \$5,000 of personal services income from U.S. tax. Jean submitted a valid Form 8233 to Jean's employer to claim an exemption from withholding for the portion of Jean's wages that is exempt under the treaty. Jean received a Form 1042-S from Jean's employer showing the \$5,000 exempt amount and a

Form W-2 showing \$3,000 of wages in box 1. On Jean's 2025 Form 1040-NR, Jean should report \$3,000 on line 1a, include \$5,000 on line 1k, and complete item L on Schedule OI (Form 1040-NR). Jean should attach both the Form W-2 and the Form 1042-S to Jean's return.

Example 2. The facts are the same as above except that Jean didn't realize Jean was eligible for a \$5,000 exemption when Jean began work and didn't submit a Form 8233 to Jean's employer claiming the exemption amount. All of Jean's wages from the internship were withheld upon and reported in box 1 on Jean's Form W-2. On Jean's Form 1040-NR, Jean should report \$3,000 on line 1a, include \$5,000 on line 1k, and complete item L on Schedule OI (Form 1040-NR). Jean should attach the Form W-2 to Jean's Form 1040-NR.

Jean should also attach a statement to Jean's Form 1040-NR containing all information that would have otherwise been required on a Form 8233 to justify the exemption claimed.

Services Performed Partly Within and Partly Outside the United States

If you performed services as an employee both inside and outside the United States, you must allocate your compensation between U.S. and non-U.S. sources.

Compensation (other than certain fringe benefits) is generally sourced on a time basis. To figure your U.S. source income, divide the number of days you performed labor or personal services within the United States by the total number of days you performed labor or personal services within and outside the United States. Multiply the result by your total compensation (other than certain fringe benefits).

Fringe Benefits

Certain fringe benefits (such as housing and educational expenses) are sourced on a geographic basis. The source of the fringe benefit compensation is generally your principal place of work. The amount of the fringe benefit compensation must be reasonable and you must keep records that are adequate to support the fringe benefit compensation.



You may be able to use an alternative method to determine the source of your compensation and/or fringe benefits if the alternative method more properly determines the source of the compensation.

For 2025, if your total compensation (including fringe benefits) is \$250,000 or more and you allocate your compensation using an alternative method, check the “Yes” boxes in item K of Schedule OI (Form 1040-NR).

Also, attach to Form 1040-NR a statement that contains the following information.

1. The specific compensation or the specific fringe benefit for which an alternative method is used.
2. For each such item, the alternative method used to allocate the source of the compensation.
3. For each such item, a computation showing how the alternative allocation was computed.
4. A comparison of the dollar amount of the compensation sourced within and outside the United States under both the alternative method and the time or geographical method for determining the source.

You must keep documentation showing why the alternative method more properly determines the source of the compensation.

Missing or Incorrect Form W-2?

See *Missing or Incorrect Form W-2?* in the Instructions for Form 1040 if you're missing a Form W-2 or have an incorrect Form W-2.

Line 1b—Household Employee Wages Not Reported on Form(s) W-2

See *Line 1b* in the Instructions for Form 1040 for details on household employee wages not reported on Form(s) W-2.

Line 1c—Tip Income Not Reported on Line 1a

See *Line 1c* in the Instructions for Form 1040 for details on tip income not reported on line 1a.

Line 1d—Medicaid Waiver Payments Not Reported on Form(s) W-2, Box 1

See *Line 1d* in the Instructions for Form 1040 for details on certain Medicaid waiver payments.

Line 1e—Taxable Dependent Care Benefits From Form 2441, Line 26

See *Line 1e*, in the Instructions for Form 1040 for details on taxable dependent care benefits from Form 2441, line 26.

Line 1f—Employer-Provided Adoption Benefits From Form 8839, Line 31

See *Line 1f*, in the Instructions for Form 1040 for details on employer-provided adoption benefits from Form 8839, line 31.

Line 1g—Wages From Form 8919, Line 6

Enter the total of your wages from Form 8919, line 6.

Line 1h—Other Earned Income

See *Line 1h* in the Instructions for Form 1040 for details on other earned income.

Line 1k—Treaty-Exempt Income

Report on line 1k the total of all your income that is exempt from tax by an income tax

treaty, including both effectively connected income and not effectively connected income. Do **not** include this exempt income on any other line of Form 1040-NR. You must also complete item L of Schedule OI (Form 1040-NR) to report income that is exempt from U.S. tax.

Attach any Form 1042-S you received for treaty-exempt income. If required, attach Form 8833. See Treaty-based return position disclosure, later.

Line 2a—Tax-Exempt Interest

See *Line 2a* in the Instructions for Form 1040 for details on tax-exempt interest.

Exception 1. The interest won't be includible on line 2a of Form 1040-NR unless it's effectively connected with a trade or business. If the interest wasn't effectively connected with a U.S. trade or business and was U.S. source, see Schedule NEC (Form 1040-NR), line 2a, 2b, or 2c, later.

Exception 2. Do **not** include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(i) because the interest isn't effectively connected with a U.S. trade or business. See *Exception 2* under *Line 2b—Taxable Interest*, below.

Line 2b—Taxable Interest

See *Line 2b* in the Instructions for Form 1040.

Exception 1. Report on line 2b only your taxable interest income from assets effectively connected with a U.S. trade or business.

Exception 2. If you received interest not effectively connected with a U.S. trade or business, report it on Schedule NEC (Form 1040-NR) unless it's tax exempt under a treaty and the withholding agent didn't withhold tax on the payment.

If the interest is tax exempt under a treaty, include the tax-exempt amount on line 1k and complete item L of Schedule OI (Form 1040-NR). If the interest is tax exempt under a treaty but the withholding agent withheld tax, report the interest on Schedule NEC (Form 1040-NR), line 2. Use column d and show 0% for the appropriate rate of tax. You can download the complete text of most U.S. tax treaties at IRS.gov. Go to [IRS.gov](https://www.irs.gov/tax-treaties), enter *tax treaties* in the search box at the top of the page, and click on *United States Income Tax Treaties - A to Z*.

Technical explanations for many of those treaties are also available at that site.

Exception 3. Don't include on line 2b interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a

tax treaty or under section 871(i) because the interest isn't effectively connected with a U.S. trade or business.

Line 3a—Qualified Dividends

See *Line 3a* in the Instructions for Form 1040 for details on qualified dividends.

Exception. Only report qualified dividends effectively connected with a trade or business on Form 1040-NR, line 3a. If the qualified dividends weren't effectively connected with a U.S. trade or business and were U.S. source, report them on Schedule NEC (Form 1040-NR), line 1a, 1b, or 1c.

Line 3b—Ordinary Dividends

See *Line 3b* in the Instructions for Form 1040 for details on ordinary dividends.

Exception. Only report ordinary dividends effectively connected with a trade or business on Form 1040-NR, line 3b.

If the ordinary dividends weren't effectively connected with a U.S. trade or business and are U.S. source, report them on Schedule NEC (Form 1040-NR), line 1a, 1b, or 1c.

Lines 4a, 4b, and 4c Lines 4a and 4b—IRA Distributions

See *Lines 4a and 4b* in the Instructions for Form 1040 for details on IRA distributions.

Line 4c

See *Line 4c* in the Instructions for Form 1040 for details.

Line 5a, 5b, and 5c Lines 5a and 5b—Pensions and Annuities

See *Lines 5a and 5b* in the Instructions for Form 1040 for details on pensions and annuities.

Exception 1. Only report pensions and annuities effectively connected with a U.S. trade or business on Form 1040-NR, lines 5a and 5b.

If the pensions and annuities weren't effectively connected with a U.S. trade or business and were U.S. source, report them on Schedule NEC (Form 1040-NR), line 7.

Exception 2. In addition to entering pension and annuity amounts from box 1 of Form 1099-R, you may also enter pension and annuity amounts from box 2 of Form 1042-S.

Exception 3. Attach Form 1042-S or 1099-R to Form 1040-NR if any federal income tax was withheld.

Effectively Connected Pension Distributions

If you performed services in the United States, your income is generally effectively connected with a U.S. trade or business. (See section 864 for details and exceptions.)

If you worked in the United States after December 31, 1986, the part of each pension distribution that is attributable to the services

you performed after 1986 is income that is effectively connected with a U.S. trade or business.

Example. You worked in the United States from January 1, 1980, through December 31, 1989 (10 years). You now receive monthly pension payments from your former U.S. employer's pension plan. 70% of each payment is attributable to services you performed during 1980 through 1986 (7 years) and 30% of each payment is attributable to services you performed during 1987 through 1989 (3 years). Include 30% of each pension payment in the total amount that you report on line 5a. Include 70% of each payment in the total amount that you report in the appropriate column on Schedule NEC (Form 1040-NR), line 7.

In most cases, the effectively connected pension distribution will be fully taxable in the United States, so you must include it on line 5b.

However, in some situations, you can report a lower amount on line 5b. The most common situations are where:

- All or a part of your pension payment is exempt from U.S. tax,
- A part of your pension payment is attributable to after-tax contributions to the pension plan, or
- The payment is rolled over to another retirement plan.

See chapter 2 of Pub. 519; Pub. 575, Pension and Annuity Income; or Pub. 939, General Rule for Pensions and Annuities, for more information.

Fully Taxable Pensions and Annuities

See *Fully Taxable Pensions and Annuities* under *Lines 5a and 5b* in the Instructions for Form 1040 for details.

Exception. On line 5b, include the total pension or annuity payments from box 2 of Form(s) 1042-S, if any, with the total of payments from box 1 of Form(s) 1099-R.

Partially Taxable Pensions and Annuities

See *Partially Taxable Pensions and Annuities* under *Lines 5a and 5b* in the Instructions for Form 1040 for details.

Exception 1. On line 5a, include the total pension or annuity payments from box 2 of Form(s) 1042-S, if any, with the total of payments from box 1 of Form(s) 1099-R. If your Form 1042-S or Form 1099-R does not show the taxable amount, you must figure the taxable amount and include that amount on line 5b. If your annuity is paid under a qualified plan and your annuity starting date was after July 1, 1986, see *Simplified Method*, later.

Exception 2. If your annuity is paid under a nonqualified plan or paid under a qualified plan and your annuity starting date was before July 2, 1986, you may be required to use the General Rule. If you're required to use the General Rule, you can ask the IRS to figure the taxable part for a \$1,000 fee. For more information about the General Rule, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can include that amount on line 5b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method. If you received Form 1042-S, you must figure the taxable part by using the General Rule or the Simplified Method.

Simplified Method

See *Simplified Method* under *Lines 5a and 5b* in the Instructions for Form 1040 for details on the Simplified Method.

Simplified Method

Worksheet—Lines 5a and 5b

See the Simplified Method Worksheet—Lines 5a and 5b in the Instructions for Form 1040.

Exception 1. On each line on which a Form 1099-R (or a Form 1099-R, box 1) total is entered, also include the totals from your Forms 1042-S (or Forms 1042-S, box 2).

Exception 2. Enter the amount on the same line of Form 1040-NR as you are directed to enter it on Form 1040 or 1040-SR.

Lump-Sum Distributions

See *Lump-Sum Distributions* under *Lines 5a and 5b* in the Instructions for Form 1040 for details on lump-sum distributions.

Line 5c

See *Line 5c* in the Instructions for Form 1040 for details.

Line 6—Reserved for Future Use

Leave line 6 blank.

Line 7a—Capital Gain or (Loss)

See *Line 7a* in the Instructions for Form 1040 for details on capital gain or loss.

Exception. Only report effectively connected capital gains or losses connected with a trade or business on Form 1040-NR, line 7a. If the capital gains or losses weren't effectively connected with a U.S. trade or business and were U.S. source, report them on Schedule NEC (Form 1040-NR), line 16.

Line 7b

See *Line 7b* in the Instructions for Form 1040 for details.

Line 12—Itemized Deductions or Standard Deduction

Enter the total itemized deductions, if any, from line 8 of Schedule A (Form 1040-NR).

See the instructions for Schedule A, line 8, later, for more details.

Standard deduction for certain residents of India. Students or business apprentices may be able to take the standard deduction on Form 1040-NR, line 12, instead of their itemized deductions if they are eligible for benefits under Article 21(2) of the United States–India Income Tax Treaty. They will enter, on Form 1040-NR, line 12, the standard deduction amount found for their filing status on Form 1040 or 1040-SR. See chapter 5 of Pub. 519 for details. Also, see *Standard Deduction under Line 12e—Standard Deduction or Itemized Deductions* in the Instructions for Form 1040. If they must use the Standard Deduction Worksheet for Dependents—Line 12e in the Instructions for Form 1040, they should enter the amount on the same line of Form 1040-NR as they are directed to enter it on Form 1040 or 1040-SR.

Lines 13a, 13b, and 13c

Line 13a—Qualified Business Income Deduction (Section 199A Deduction)

See *Line 13a* in the Instructions for Form 1040 for details on the qualified business income deduction.

Exception. You must have income effectively connected with a U.S. trade or business.

Line 13b—Deduction for Exemptions for Estates and Trusts Only

A trust or estate can claim an exemption only to the extent of its income that is effectively connected with a U.S. trade or business.



You can't claim an exemption deduction in 2025 if you're an individual.

Estates. Enter \$600 on line 13b.

Trusts. If you're filing for a trust whose governing instrument requires it to distribute all of its income currently, enter \$300 on line 13b.

If you're filing for a qualified disability trust (defined in section 642(b)(2)(C)(ii)), enter \$5,100 on line 13b.

If you're filing for any other trust, enter \$100 on line 13b.

Line 13c—Additional deductions from Schedule 1-A, line 38

If you are eligible to claim a deduction for no tax on tips, no tax on overtime, and/or the enhanced deduction for seniors, enter on line 13c the amount, if any, from Schedule 1-A, line 38. See Schedule 1-A (Form 1040) and the Instructions for Schedule 1-A for more information.

Line 16—Tax

See *Line 16* in the Instructions for Form 1040 for details on taxes includible on this line, and for whether you must use the Tax Table or the Tax Computation Worksheet in those instructions to figure your tax.

Exception 1. If you're filing for an estate or trust, use Tax Rate Schedule W, later, to figure the tax.

Exception 2. Do **not** include on line 16 any of the following that are listed in those instructions. They do not apply to persons filing Form 1040-NR.

- Tax due to making a section 962 election.
- Recapture of an education credit from Form 8863.
- Tax from Form 8621.
- Any amounts due to section 965.

Exception 3. Do **not** use the Foreign Earned Income Tax Worksheet. You aren't eligible for the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555.

Exception 4. The IRS won't figure the tax for you.

Form 8615

See *Form 8615* under *Line 16—Tax* in the Instructions for Form 1040 for details on Form 8615.

Exception. The child must have more than \$2,700 of unearned income that is effectively connected with a U.S. trade or business.

Note: The Form 8615 must be filed for a child even if the child is a nonresident alien.

Schedule D Tax Worksheet

See *Schedule D Tax Worksheet* under *Line 16—Tax* in the Instructions for Form 1040 for details on the worksheet.

Qualified Dividends and Capital Gain Tax Worksheet

See *Qualified Dividends and Capital Gain Tax Worksheet* under *Line 16* in the Instructions for Form 1040 for details on the worksheet.

Exception 1. When applying the discussion, including the Qualified Dividends and Capital Gain Tax Worksheet, to Form 1040-NR, you will use the same lines of Form 1040-NR that are used for Form 1040 or 1040-SR.

Exception 2. The Form 2555 and its

Foreign Earned Income Tax Worksheet discussions, including those in the Qualified Dividends and Capital Gain Tax Worksheet, don't apply to you. That form isn't filed by persons filing Form 1040-NR.

Exception 3. Estates and trusts, when completing the Qualified Dividends and Capital Gain Tax Worksheet, must use Tax Rate

Schedule W, later, instead of the Tax Table or the Tax Computation Worksheet in the Instructions for Form 1040.

Schedule J (Form 1040)

See *Schedule J* under *Line 16—Tax* in the Instructions for Form 1040.

Foreign Earned Income Tax Worksheet—Line 16

Don't use the *Foreign Earned Income Tax Worksheet—Line 16* section under *Line 16* in the Instructions for Form 1040. That worksheet is for persons filing Form 2555. Form 2555 isn't filed by persons filing Form 1040-NR.

Line 19—Child Tax Credit and Credit for Other Dependents

See *Line 19* in the Instructions for Form 1040 for details on the child tax credit and the credit for other dependents. Also, see the Instructions for Schedule 8812 (Form 1040).

Exception. To claim the child tax credit or the credit for other dependents on Form 1040-NR in full, you must be a U.S. national or a resident of Canada or Mexico. Residents of South Korea and India can claim the credits on Form 1040-NR to the extent described in chapter 5 of Pub. 519. No other persons filing Form 1040-NR can claim the child tax credit or the credit for other dependents.

Lines 23a Through 23d—Other Taxes

Line 23c—Transportation Tax

Nonresident alien individuals are subject to a 4% tax on U.S. source gross transportation income that isn't effectively connected with a U.S. trade or business. However, the term "U.S. source gross transportation income" doesn't include any such income that is taxable in a territory of the United States under the provisions of the Internal Revenue Code as applied to that territory.

For purposes of this tax, transportation income will be treated as not effectively connected with the conduct of a trade or business in the United States unless:

1. You had a fixed place of business in the United States involved in the earning of transportation income, and
2. At least 90% of your U.S. source gross transportation income was attributable to regularly scheduled transportation. Or, in the case of income from the leasing of a vessel or aircraft, it was attributable to a fixed place of business in the United States. See chapter 4 of Pub. 519 for rules, definitions, and exceptions.

You may be exempt from this tax because of a treaty or an exchange of notes between the United States and the country of which you're a resident. If the country of which you're a resident doesn't impose tax on the shipping or aircraft income of U.S. persons,

you may also be exempt from this tax. If you're exempt from the tax by treaty or exchange of notes, complete Form 8833 and attach it to this return. Also, complete item L of Schedule OI (Form 1040-NR) and include the amount on line 1k of Form 1040-NR. If you're exempt from the tax for any other reason, you must attach a statement to Form 1040-NR identifying your country of residence and the law and provisions under which you claim exemption from the tax.

If you owe this tax, you must attach a statement to your return that includes the information described in chapter 4 of Pub. 519.

Payments

Line 25—Federal Income Tax Withheld

Line 25a—Form(s) W-2

See *Line 25a* in the Instructions for Form 1040 for details.

Line 25b—Form(s) 1099

See *Line 25b* in the Instructions for Form 1040 for details.

Line 25c—Other Forms

See *Line 25c* in the Instructions for Form 1040 for details.

Exception. Don't include tax withheld on Form 8805, Form 8288-A, and 1042-S on Form 1040-NR, line 25c. The taxes withheld on those forms are reported on Form 1040-NR, lines 25e, 25f, and 25g, respectively.

Line 25e—Form(s) 8805

Enter on line 25e any tax withheld by a partnership and shown on Form(s) 8805. Attach a copy of all Form(s) 8805 to the back of your return.

Line 25f—Form(s) 8288-A

Enter on line 25f any tax withheld under section 1445 (related to dispositions of U.S.

real property interests) or under section 1446(f)(1) (related to dispositions of interests in partnerships engaged in the conduct of a trade or business in the United States) and shown on Form(s) 8288-A. Attach a copy of all Form(s) 8288-A to the front of your return.

Line 25g—Form(s) 1042-S

Enter on line 25g the total amount shown as federal income tax withheld under chapter 3 or 4 on your Form(s) 1042-S. The withholding credit should be shown in box 10 of your Form(s) 1042-S. Attach Form(s) 1042-S to the front of your return.



Be sure to attach to the front of your return a copy of all Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A. Attach to the front of your return Form(s) 1099-R if tax was withheld. Be sure to attach to the back of your return Form(s) 8805. A foreign trust or estate must also attach to the back of Form 1040-NR copies of

the Form(s) 8805 it must furnish to its beneficiaries with the Schedule(s) T completed.



Refunds of taxes shown on Forms 8805, 8288-A, or 1042-S may be delayed for up to 6 months. See Refund Information, later.

Line 26—2025 Estimated Tax Payments

See *Line 26* in the Instructions for Form 1040 for details on 2025 estimated tax payments.

Exception. Substitute “ITIN or SSN” every place SSN is mentioned. For the discussion in this section, you can use an ITIN as well as an SSN.

Line 27—Reserved for Future Use

Leave line 27 blank. Don’t follow the instructions in *Line 27—Earned Income Credit (EIC)* in the Instructions for Form 1040. The earned income credit (EIC) can’t be claimed by persons filing Form 1040-NR.

Line 28—Additional Child Tax Credit

See *Line 28* in the Instructions for Form 1040 for details on the additional child tax credit.

Exception. To claim the additional child tax credit in full, you must be a U.S. national or a resident of Canada or Mexico. Residents of South Korea and India can claim the credits to the extent described in Pub. 519. No other persons filing Form 1040-NR can claim the additional child tax credit even if they otherwise meet the criteria for taking those credits.

Line 29—Credit for Amount Paid With Form 1040-C

Enter any amount you paid with Form 1040-C for 2025. Don't follow the instructions in *Line 29—American Opportunity Credit*, in the Instructions for Form 1040. The American opportunity credit can't be claimed by persons filing Form 1040-NR.

Line 30—Refundable Adoption Credit

See *Line 30—Refundable Adoption Credit* in the Instructions for Form 1040 for details on refundable adoption credit.

Refund

Line 34—Amount Overpaid

See *Line 34* in the Instructions for Form 1040 for details on the amount overpaid.

Exception. The *Injured Spouse* discussion doesn't apply to you. A person filing Form 1040-NR can't file a joint return.

Lines 35a Through 35e—Amount Refunded to You

See *Lines 35a Through 35d* in the Instructions for Form 1040 for details on what to report on lines 35a through 35d.

Exception 1. If you're having your refund (or part of it) directly deposited to a traditional IRA or Roth IRA, you must establish the IRA

at a **U.S.** bank or other financial institution in the United States before you request direct deposit.

Exception 2. If you request a refund of tax withheld on a Form 1042-S, Form 8805, or Form 8288-A, we may need additional time to process the refund. Allow up to 6 months for these refunds to be issued.

Line 35e

If you want your refund mailed outside the United States to an address not listed on page 1 of Form 1040-NR, enter that address on line 35e. See *Foreign Address*, earlier, for information on entering a foreign address.

Note: If the address on page 1 of Form 1040-NR isn't in the United States, you can enter an address in the United States on line 35e. However, if the address on page 1 of Form 1040-NR is in the United States, the IRS can't mail a refund to a different address in the United States.

Line 36—Applied to Your 2026 Estimated Tax

See *Line 36* in the Instructions for Form 1040 for details.

Amount You Owe

See *Amount You Owe* in the Instructions for Form 1040 for details.

Line 37—Amount You Owe

See *Line 37* in the Instructions for Form 1040 for details on what to report on Form 1040-NR, line 37, and payment options.

Note: You will include any applicable estimated tax penalty you figured in the amount on line 37. See *Line 38*, later.

Exception 1. If you want to pay electronically but don't have a U.S. bank account, go to [IRS.gov/Individuals/International-Taxpayers/ Foreign-Electronic-Payments](https://www.irs.gov/individuals/international-taxpayers/foreign-electronic-payments) for more information.

Exception 2. If you're paying by check or money order, the check or money order must be drawn on a U.S. financial institution. Write "2025 Form 1040-NR" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V.

Line 38—Estimated Tax Penalty

See *Line 38* in the Instructions for Form 1040 for details on the estimated tax penalty.

Exception. When computing the tax shown on your return for the current and prior year, use the same lines on Form 1040-NR as are referred to for Form 1040 or 1040-SR, except:

- Substitute "lines 25d through 25g" for "line 25d" throughout, and
- Ignore the reference to line 27 on the Form 1040.

Note: Line 29 on the Form 1040-NR is still applicable for your tax computation.

Figuring the penalty. See *Figuring the Penalty* under *Line 38—Estimated Tax Penalty* in the Instructions for Form 1040 for details on the estimated tax penalty.

Third Party Designee

See *Third Party Designee* in the Instructions for Form 1040 for details on the third party designee.

Exception. The phone number you enter for the designee must be a **U.S.** phone number.

Sign Your Return

See *Sign Your Return* in the Instructions for Form 1040 for details on signing your return. Substitute "Form 1040-NR" for "Form 1040 or 1040-SR" in this section, unless Exception 1 or Exception 2 applies.

Exception 1. You can have an agent in the United States prepare and sign your return if you couldn't do so for one of the following reasons.

- You were ill or injured.
- You weren't in the United States (including Puerto Rico) at any time during the 60 days before the return was due.
- Other reasons approved by the IRS, which you explain in writing to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215
USA

Exception 2. The discussion of joint returns doesn't apply to you. A person filing Form 1040-NR can't file a joint return.

Identity Protection PIN

See *Identity Protection PIN* in the Instructions for Form 1040 for details on Identity

Protection Personal Identification Numbers (IP PINs).

Phone Number and Email Address

See *Phone Number and Email Address* under *Identity Protection PIN* in the Instructions for Form 1040 for details on phone numbers and email addresses.

Paid Preparer Must Sign Your Return

See *Paid Preparer Must Sign Your Return* in the Instructions for Form 1040 for details on paid preparers.

Assemble Your Return

See *Assemble Your Return* in the Instructions for Form 1040 for details on assembling your return.

Exception. Attach a copy of Forms W-2, 1042-S, SSA-1042S, RRB-1042S, 2439, and 8288-A to the front of Form 1040-NR.

If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also, attach Form(s) 1099-R to the front of Form 1040-NR if tax was withheld. Attach Form 8805 to the back of your return. Enclose, but don't attach, any payment.

2025 Tax Table

See the 2025 Tax Table in the Instructions for Form 1040 to determine your tax. For an example of how to locate your tax for the Form 1040-NR, see the 2025 Form 1040-NR Sample Table below.

Exception 1. Because you're filing Form 1040-NR, you have only three filing statuses: Single, Married filing separately, or Qualifying surviving spouse. Don't use the amounts in the column for Head of household. Use the amounts in the Married filing jointly column only if you're a Qualifying surviving spouse.

Exception 2. If you're filing for an estate or trust, you must use Tax Rate Schedule W, later, to figure your tax.

Exception 3. Because you can't file a joint return, use the 2025 Form 1040-NR Sample Table below instead of the one under the 2025 Tax Table in the Instructions for Form 1040.

2025 Tax Computation Worksheet—Line 16

See the 2025 Tax Computation Worksheet—Line 16 in the Instructions for Form 1040.

Exception 1. If you must use the tax computation worksheets based on the line 16 instructions, use the Section A worksheet for Single, the Section B worksheet for Qualifying surviving spouse, or the Section C worksheet for Married filing separately, as applicable, and enter the amount on Form 1040-NR, line 16.

2025 Form 1040-NR
Sample Table

Example. Shannon’s filing status is Married filing separately. Shannon’s taxable income on Form 1040-NR, line 15, is \$25,300. First, Shannon finds the \$25,300–25,350 taxable income line. Next, Shannon finds the column for Married filing separately and reads down the column. The amount shown where the taxable income line and filing status column meet is \$2,801. This is the tax amount Shannon should enter in the entry space on Form 1040-NR, line 16.

Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	2,789	2,550	2,789	2,687
25,250	25,300	2,795	2,556	2,795	2,693
25,300	25,350	2,801	2,562	2,801	2,699
25,350	25,400	2,807	2,568	2,807	2,705

Extract of tax table to illustrate example.

General Information

The IRS Mission

Provide America’s taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

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Exception 2. As noted earlier, if you're filing for an estate or trust, you must use Tax Rate Schedule W, later, to figure your tax.

How To Avoid Common Mistakes

See *How To Avoid Common Mistakes* in the Instructions for Form 1040.

Exception 1. Be sure to enter your identifying number (SSN or ITIN) on page 1 of Form 1040-NR. Be sure to enter the SSN, ITIN, or ATIN of your dependents under Dependents on page 1 of Form 1040-NR.

Exception 2. Information about standard deductions only applies to

students and business apprentices eligible for the benefits of Article 21(2) of the United States–India Income Tax Treaty.

Exception 3. You aren't eligible to claim an earned income credit as a Form 1040-NR filer.

Exception 4. You can claim the premium tax credit for dependents only if you are a U.S. national; resident of Canada, Mexico, or South Korea; or a student or business apprentice eligible for the benefits of Article 21(2) of the United States–India Income Tax Treaty. If you’re filing Form 1040-NR and considered married for federal tax purposes, you can’t claim the premium tax credit unless you meet the criteria of one of the exceptions under *Married taxpayers* in the Instructions for Form 8962.

Innocent Spouse Relief

Innocent Spouse Relief in the Instructions for Form 1040 doesn’t apply to Form 1040-NR filers. Form 1040-NR filers can’t file a joint return.

Income Tax Withholding and Estimated Tax Payments for 2026

See *Income Tax Withholding and Estimated Tax Payments for 2026* in the Instructions for Form 1040 for more details.



For more information on withholding or estimated tax payments, see chapter 8, Paying Tax Through Withholding or Estimated Tax, in Pub. 519.

Secure Your Tax Records From Identity Theft

See *Secure Your Tax Records From Identity Theft* in the Instructions for Form 1040 for more details.

How Do You Make a Gift To Reduce Debt Held By the Public?

See *How Do You Make a Gift To Reduce Debt Held By the Public?* in the Instructions for Form 1040 for more details.

How Long Should Records Be Kept?

See *How Long Should Records Be Kept?* in the Instructions for Form 1040 for more details.

How Do You Amend Your Tax Return?

See *Amended Return* in the Instructions for Form 1040 for more details.

Note: Form 1040-X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. See [IRS.gov/Filing/ AmendedReturn](https://www.irs.gov/Filing/AmendedReturn) for more information.

Need a Copy of Your Tax Return Information?

See *Need a Copy of Your Tax Return Information?* in the Instructions for Form 1040 for more details.

Exception. If you're calling to get a free transcript and you're outside the United States, call 267-941-1000. This number isn't toll free.

Death of a Taxpayer

See *Death of a Taxpayer* in the Instructions for Form 1040 for more details.

Past Due Returns

See *Past Due Returns* in the Instructions for Form 1040 for more details.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Tax reform. Tax reform legislation impacting federal taxes, credits, and deductions was enacted in P.L. 119-21, commonly known as

the One Big Beautiful Bill Act on July 4, 2025. Go to [IRS.gov/OBBB](https://www.irs.gov/OBBB) for more information and updates on how this legislation affects your taxes.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60

years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.militaryonesource.com/miltax) ([MilitaryOneSource.mil/MilTax](https://www.militaryonesource.com/miltax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant](https://www.irs.gov/EITCAssistant) ([IRS.gov/EITCAssistant](https://www.irs.gov/EITCAssistant)) determines if

you're eligible for the earned income credit (EIC).

- The [Online EIN Application](https://www.irs.gov/ein) ([IRS.gov/EIN](https://www.irs.gov/ein)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](https://www.irs.gov/w4app) ([IRS.gov/W4App](https://www.irs.gov/w4app)) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [Sales Tax Deduction Calculator](https://www.irs.gov/sales-tax) ([IRS.gov/SalesTax](https://www.irs.gov/sales-tax)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ita): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials.

If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/ employer](https://ssa.gov/employer) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

Business tax account. If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/BusinessAccount](https://irs.gov/BusinessAccount) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](https://irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority.

We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Over-the-Phone Interpreter (OPI)

Service. The IRS offers the OPI Service to taxpayers needing language interpretation. The OPI Service is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. This service is available in Spanish, Mandarin, Cantonese, Korean, Vietnamese, Russian, and Haitian Creole.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille-ready, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Alternative media preference. Form 9000, Alternative Media Preference, or Form 9000 (SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).

- Plain Text File (TXT)
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/ DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/ OrderForms](https://www.irs.gov/OrderForms) to place an order.

Mobile-friendly forms. You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including

the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.

- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/Account](https://www.irs.gov/Account).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS online account. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/ DirectDeposit](https://www.irs.gov/directdeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.

- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income

tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status
- Call the automated refund hotline at 800-829-1954.



The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. The IRS recommends paying electronically whenever possible.

Options to pay electronically are included in the list below. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](#) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay taxes from your bank account. It's free and secure, and no sign-in is required. You can change or cancel within two days of scheduled payment.
- [Debit Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): This is the best option for businesses. Enrollment is required.

- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note: The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick and easy.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement](https://www.irs.gov/OPA) ([IRS.gov/OPA](https://www.irs.gov/OPA)) to meet your tax obligation in monthly installments if you can't pay

your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise PreQualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

Filing an amended return. Go to [IRS.gov/Form1040X](#) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.



It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](#) to

find additional information about responding to an IRS notice or letter.

IRS Document Upload Tool. You may be able to use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://irs.gov/DUT).

Schedule LEP. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.