

# Instructions for Form 1040-NR

U.S. Nonresident Alien Income Tax Return

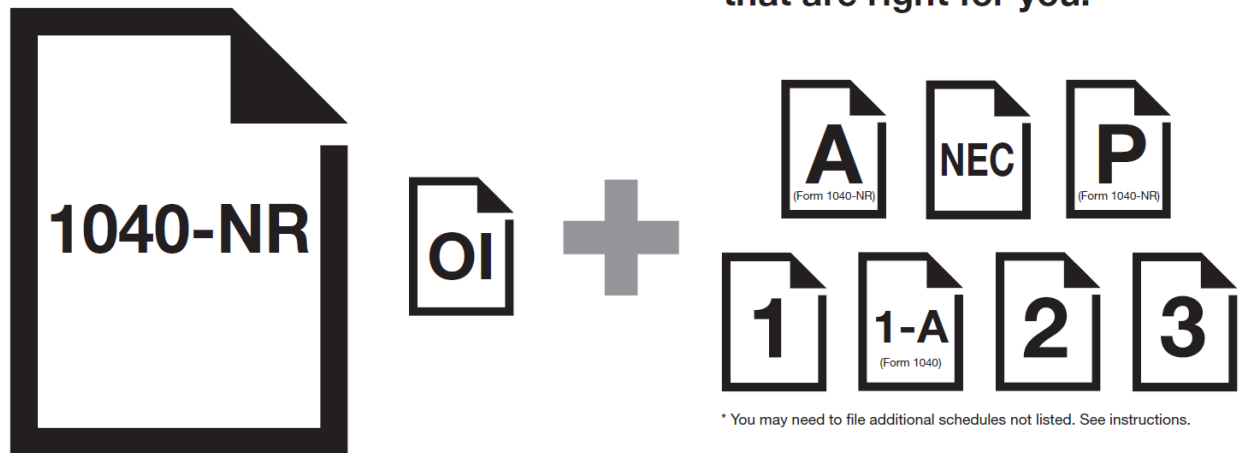
## 2025

Volume 3 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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**Contacting your local TAC.** Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TAC](https://www.irs.gov/TAC) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

# **The Taxpayer Advocate Service (TAS) Is Here To Help You**

## **What Is the Taxpayer Advocate Service?**

The Taxpayer Advocate Service (TAS) is an ***independent*** organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

## **How Can TAS Help Me?**

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. ***Our services are free.***

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit [www.TaxpayerAdvocate.IRS.gov](http://www.TaxpayerAdvocate.IRS.gov). The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at [www.IRS.gov/SAMS](http://www.IRS.gov/SAMS). (Be sure not to include any personal identifiable information.)

## **How Do I Contact TAS?**

TAS has offices in every state, the District of Columbia, and Puerto Rico.

To find your local advocate's number:

- Go to [www.TaxpayerAdvocate.IRS.gov/Contact-Us](http://www.TaxpayerAdvocate.IRS.gov/Contact-Us),
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

## **What Are My Rights as a Taxpayer?**

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to [www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights](http://www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights) for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

## **Interest and Penalties**

See *Interest and Penalties* in the Instructions for Form 1040 for more details.

## **Refund Information**

See *Refund Information* in the Instructions for Form 1040 for more details.

**Exception.** The processing of refund requests of tax withheld and reported on a Form 1042-S, Form 8805, or Form 8288-A may require additional time. Allow up to 6 months for these refunds to be issued.

## **Instructions for Schedule 1 (Form 1040)—Additional Income and Adjustments to Income General Instructions**

As noted in *Form 1040-NR Helpful*

*Hints*, earlier, use Schedule 1 (Form 1040) to report income or adjustments to income that can't be entered directly on Form 1040-NR.

Additional income is entered on Schedule 1, Part I. The amount on line 10 of Schedule 1 is entered on Form 1040-NR, line 8.

Adjustments to income are entered on Schedule 1, Part II. The amount on line 26 is entered on Form 1040-NR, line 10.

When completing a line on Schedule 1 (Form 1040), look to the instructions below for that line, which may direct you to the **Schedule 1 instructions found in the Instructions for Form 1040** for guidance.



*If, for tax year 2025, you received a Form(s) 1099-K that shows payments that were included in error (for example, money for gifts or reimbursements) or for personal items that sold at a loss (for example, an old refrigerator), enter the amount that was included in error or for personal items sold at a loss in the entry space at the top of Schedule 1. See the Instructions for Schedule 1 in the Instructions for Form 1040.*





*See the specific line instructions below for any **Exceptions**. For example, see Line 1 below, which has three exceptions. Also, only use the guidance for the filing status you checked at the top of page 1 of Form 1040-NR. No other guidance under Instructions for Schedule 1 in the Instructions for Form 1040 will apply to you.*

## **Additional Income**

### **Line 1—Taxable Refunds, Credits, or Offsets of State and Local Income Taxes**

*See Line 1 under Instructions for Schedule 1 in the Instructions for Form 1040 for details.*

**Exception 1.** The state or local income tax must be of a U.S. state or local government.

**Exception 2.** Ignore the TIP. The only reason none of your refund would be taxable is if in the year you paid the state or local income tax, you didn't claim these tax payments as an itemized deduction on Schedule A (Form 1040-NR).

For example, you were a student or business apprentice eligible for the benefits of the United States–India Income Tax Treaty, Article 21(2), and you elected to use the standard deduction for the tax year the state or local income tax was paid.

**Exception 3.** Use *Itemized Deduction Recoveries* in Pub. 525 instead of the State and Local Income Tax Refund Worksheet in the Instructions for Form 1040.

### **Lines 2a and 2b—Alimony Received**

Leave lines 2a and 2b of Schedule 1 (Form 1040) blank. Don't follow the instructions in *Lines 2a and 2b* under *Instructions for Schedule 1* in the Instructions for Form 1040. A person filing Form 1040-NR doesn't report alimony on lines 2a and 2b. You will report certain alimony received on Schedule NEC (Form 1040-NR), line 12.

## **Line 3—Business Income or (Loss)**

See *Line 3* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on business income or loss.

**Exception 1.** Report only your effectively connected income and expenses from Schedule C (Form 1040).

**Exception 2.** Include any income you received as a dealer in stocks, securities, and commodities through your U.S. office or dependent agent. If you dealt in these items through an independent agent, such as a U.S. broker, custodian, or commissioned agent, your income may not be considered effectively connected with a U.S. business.

## **Line 4—Other Gains or (Losses)**

See *Line 4* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on other gains or losses.

**Exception.** The assets must have been used in a U.S. trade or business.

**Line 5—Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.**

Form 1040-NR filers can't be shareholders in S corporations. Even though the text for line 5 on Schedule 1 (Form 1040) mentions S corporations, the reference to S corporations doesn't apply to Form 1040-NR filers.

Report income or loss from rental real estate, royalties, partnerships, estates, trusts, and residual interests in real estate mortgage investment conduits (REMICs) on Schedule 1 (Form 1040), line 5. Use Schedule E (Form 1040) to figure the amount to enter on Schedule 1 (Form 1040), line 5, and attach Schedule E (Form 1040) to your return. For more information, see the Instructions for Schedule E (Form 1040).



*If you're electing to treat income from real property located in the United States as effectively connected with a U.S. trade or business, report the rental income or loss on Schedule 1 (Form 1040), line 5. See Income You Can Elect To Treat as Effectively Connected With a U.S. Trade or Business, earlier, for more details on how to make the election. If you haven't made or don't make the election, report the rental income on Schedule NEC (Form 1040-NR), line 6. See *Income From Real Property* in chapter 4 of Pub. 519 for more details.*

## **Line 6—Farm Income or (Loss)**

Report farm income and expenses on line 6. Use Schedule F (Form 1040) to figure the amount to enter on line 6 and attach Schedule F (Form 1040) to your return. For more information, see the Instructions for Schedule F (Form 1040). Also, see Pub. 225, *Farmer's Tax Guide*, for a list of important dates that apply to farmers.

## **Line 7—Unemployment Compensation**

See *Line 7* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on unemployment compensation.

## **Lines 8a Through 8z—Other Income**

See *Lines 8a Through 8z* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on other income, but see *Line 8a* through *Line 8z* below for exceptions.

### **Line 8a—Net Operating Loss**

See *Line 8a* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on net operating losses.

### **Line 8b—Gambling**

See *Line 8b* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on gambling winnings.

**Exception 1.** Gambling winnings entered on line 8b must be from an effectively connected U.S. trade or business. If they aren't from an effectively connected U.S. trade or business, but are U.S. sourced, enter the income on Schedule NEC (Form 1040-NR).

**Exception 2.** For details on gambling losses that are effectively connected to a U.S. trade or business, see the instructions for Schedule A (Form 1040-NR), line 7, later.

### **Line 8c—Cancellation of Debt**

See *Line 8c* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on cancellation of debt.

**Exception.** For Form 1040-NR filers, canceled debt in box 2 of Form 1042-S should be included on Schedule 1 (Form 1040), line 8c. For canceled debt that is U.S. source and effectively connected with a U.S. trade or business, see Pub. 4681,

Canceled Debts, Foreclosures, Repossessions, and Abandonments (for Individuals).

### **Line 8d—Foreign Earned Income Exclusion From Form 2555**

Leave Schedule 1 (Form 1040), line 8d, blank. The foreign earned income exclusion and housing exclusion from Form 2555 don't apply to Form 1040-NR filers.

### **Line 8e—Income From Form 8853**

See *Line 8e* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

### **Line 8f—Income From Form 8889**

See *Line 8f* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on Form 8889, Health Savings Accounts (HSAs).



## **Line 8g—Alaska Permanent Fund Dividends**

Leave Schedule 1 (Form 1040), line 8g, blank. Alaska Permanent Fund dividends don't apply to Form 1040-NR filers.

## **Line 8h—Jury Duty Pay**

Leave Schedule 1 (Form 1040), line 8h, blank. Jury duty pay doesn't apply to Form 1040-NR filers.

## **Line 8i—Prizes and Awards**

See *Line 8i* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on prizes and awards.

**Exception.** The prizes and awards must be from your trade or business.

## **Line 8j—Activity Not Engaged in for Profit Income**

Leave Schedule 1 (Form 1040), line 8j, blank. Form 1040-NR filers don't include income on

this line because this income isn't from a trade or business. Include this income on Schedule NEC (Form 1040-NR) on the applicable line.

### **Line 8k—Stock Options**

See *Line 8k* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on stock options.

### **Line 8l—Income From the Rental of Personal Property if You Engaged in the Rental for Profit But Were Not in the Business of Renting Such Property**

Leave line 8l blank. Include this income on Schedule NEC (Form 1040-NR), line 6.

### **Line 8m—Olympic and Paralympic Medals and USOC Prize Money**

See *Line 8m* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on Olympic and Paralympic medals and USOC prize money.

**Exception.** The medals and prize money must be from your U.S. trade or business.

**Line 8n—Section 951(a) Inclusion**

Leave Schedule 1 (Form 1040), line 8n, blank. The section 951(a) inclusion doesn't apply to Form 1040-NR filers.

**Line 8o—Section 951A(a) Inclusion**

Leave Schedule 1 (Form 1040), line 8o, blank. The section 951A(a) inclusion doesn't apply to Form 1040-NR filers.

**Line 8p—Section 461(l) Excess Business Loss Adjustment**

See *Line 8p* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on the section 461(l) excess business loss adjustment.

## **Line 8q—Taxable Distributions From an ABLE Account**

See *Line 8q* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on taxable distributions from an ABLE account.

**Exception.** See the instructions for Schedule NEC (Form 1040-NR), line 12, later.

## **Line 8r—Scholarship and Fellowship Grants Not Reported on Form W-2**

Generally, enter the amount of scholarship and fellowship grants from U.S. sources and not reported on Form W-2, reduced by the total amount exempt by treaty. However, if you were a degree candidate at an eligible educational organization, generally include on line 8r only the amounts you used for expenses other than tuition, fees, and required, course-related expenses. For example, amounts used for room, board, and travel must be reported on line 8r.

**Note:** Attach any Form(s) 1042-S you receive from the educational organization to page 1 of the Form 1040-NR. Scholarship and fellowship grants are reported in box 2 of Form 1042-S.

**Note:** Generally, you can't exclude from your gross income the part of any scholarship or fellowship grant that represents payment for teaching, research, or other services required as a condition for receiving the scholarship. This applies even if all candidates for a degree must perform the services to receive the degree.

For more information about tax requirements for scholarships and fellowships, see Pub. 519 and chapter 1 of Pub. 970.

**Note:** Under some treaties, scholarship or fellowship grant income isn't exempt from tax if the income is received in exchange for the performance of services, such as teaching, research, or other services.

Also, many tax treaties don't permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you're a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040-NR. See the instructions for item L of Schedule OI, later, for details.

***Example 1.*** You're a citizen of a country that doesn't have an income tax treaty in force with the United States. You're a candidate for a degree at ABC University (located in the United States) and considered temporarily present in the country. You're receiving a full scholarship from ABC University, which is an eligible educational institution. You aren't required to perform any services, such as teaching, research, or other services, to get the scholarship, and you have no other sources of income.

The total amounts you received from ABC University during 2025 are as follows.

Tuition and fees	\$25,000
Required books, supplies, and equipment	1,000
Room and board	<u>9,000</u>
	<u>\$35,000</u>

The Form 1042-S you received from ABC University for 2025 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 10.

**Note:** Box 2 shows only \$9,000 because withholding agents (such as ABC University) aren't required to report section 117 qualified expenses (required tuition, fees, books, supplies, and equipment) on Form 1042-S.

You would enter \$9,000 on line 8r of Schedule 1 (Form 1040) only.

***Example 2.*** The facts are the same as in *Example 1*, except that you're a citizen of a

country that has an income tax treaty with the United States that includes a provision that exempts scholarship income, and you were a resident of that country for income tax purposes immediately before arriving in the United States to attend ABC University.

When completing your tax return, do the following.

- Provide all the required information in item L of Schedule OI (Form 1040-NR). Enter the \$9,000 shown in box 2 of Form 1042-S into column (d) of the schedule.
- Enter \$9,000 from box L1(e) of Schedule OI (Form 1040-NR) on line 1k of Form 1040-NR.
- Enter \$1,260 on line 25g of Form 1040-NR to report the withholding shown in box 10 of Form 1042-S.

**Note:** For this example, you won't enter any amount on line 8r of Schedule 1 (Form 1040)



because the entire scholarship income shown in box 2 of Form 1042-S is exempt from tax by the treaty.

**Line 8s—Nontaxable Amount of Medicaid Waiver Payments Included on Form 1040, Line 1a or 1d**

See *Line 8s* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on Medicaid waiver payments.

**Exception.** Substitute “Form 1040-NR” for any reference to Forms 1040 or 1040-SR.

**Note:** You won’t have Medicaid waiver payments unless you’re a student or business apprentice eligible for the benefits in Article 21(2) of the United States–India Income Tax Treaty.

## **Line 8t—Pension or Annuity From a Nonqualified Deferred Compensation Plan or a Nongovernmental Section 457 Plan**

See *Line 8t* under *Instructions for Schedule 1* in the Instructions for Form 1040 for a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan.

## **Line 8u—Wages Earned While Incarcerated**

See *Line 8u* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on wages earned while incarcerated.

## **Line 8v—Digital Assets Not Reported Elsewhere**

See *Line 8v* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on digital assets.

## Line 8z—Other Income

See *Line 8z* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on other income.

**Exception 1.** If you sold a personal item at a gain, don't report this amount on line 8z. For more information about reporting this gain, see Pub. 519, and the instructions for Schedule NEC (Form 1040-NR), line 12, later.

**Exception 2.** The bullet discussing "reimbursements or other amounts received for items deducted in an earlier year" only applies to items deducted on a Schedule A (Form 1040-NR). The items listed as examples in the bullet in the *Instructions for Schedule 1* are only deductible on Schedule A (Form 1040).

**Exception 3.** Gifts or bequests you receive from a foreign person aren't taxable regardless of the amount.

## **Adjustments to Income**

### **Line 11—Educator Expenses**

See *Line 11* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on educator expenses.

**Exception.** The expenses must be related to your effectively connected income.

### **Line 12—Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials**

See *Line 12* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on these business expenses.

**Exception 1.** The expenses must be related to your effectively connected income.

**Exception 2.** Don't include performing-arts-related expenses as a write-in on line 8z of Schedule 1 (Form 1040).

## **Line 13—Health Savings Account (HSA) Deduction**

See *Line 13* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on the HSA deduction.

## **Line 14—Moving Expenses for Members of the Armed Forces**

See *Line 14* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on these moving expenses.

## **Line 15—Deductible Part of Self-Employment Tax**

See *Line 15* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on the deductible part of self-employment tax.

## **Line 16—Self-Employed SEP, SIMPLE, and Qualified Plans**

See *Line 16* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on self-employed SEP, SIMPLE, and qualified plans.

## **Line 17—Self-Employed Health Insurance Deduction**

See *Line 17* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on the self-employed health insurance deduction.

**Exception 1.** The rules for a shareholder in an S corporation don't apply to you. Nonresident aliens can't be shareholders in an S corporation.

**Exception 2.** The discussion of the Schedule A medical expense deduction on line 3 of the Self-Employed Health Insurance Deduction Worksheet doesn't apply to you.

Your Schedule A (which is called Schedule A (Form 1040-NR)) doesn't have a line for medical expense deductions.

**Exception 3.** Form 2555 discussions don't apply to you. You aren't eligible for the foreign earned income and foreign housing benefits on Form 2555.

**Exception 4.** You can claim the premium tax credit for dependents only if you're a U.S. national; a resident of Canada, Mexico, or South Korea; or a student or a 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 also meet the criteria of one of the exceptions under *Married taxpayers* in the Instructions for Form 8962.

## **Line 18—Penalty on Early Withdrawal of Savings**

See *Line 18* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on the penalty on early withdrawal of savings.

## **Lines 19a, 19b, and 19c—Alimony Paid**

Leave lines 19a, 19b, and 19c blank on Schedule 1 (Form 1040). You aren't eligible for an alimony deduction if you're filing Form 1040-NR.

## **Line 20—IRA Deduction**

See *Line 20* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on the IRA deduction.

**Exception 1.** When reading that section, including when completing the IRA Deduction Worksheet, follow only the guidance for the filing status you checked at the top of page 1 of Form 1040-NR.



**Exception 2.** Don't use your spouse's earned income, or your or your spouse's alimony and separate maintenance payments, when determining whether you can take the IRA deduction.

**Exception 3.** Don't apply Form 2555 discussions to your situation. You can't file that form.

**Exception 4.** You must have taxable compensation effectively connected with a U.S. trade or business.

## **Line 21—Student Loan Interest Deduction**

See *Line 21* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on the student loan interest deduction.

**Exception 1.** When reading that section, including when completing the Student Loan Interest Deduction Worksheet in that section,

follow only the guidance for the filing status you checked at the top of page 1 of Form 1040-NR.

**Exception 2.** If you checked the “Married filing separately” box at the top of page 1 of Form 1040-NR, you can’t take the student loan interest deduction.

**Line 22—Reserved for Future Use** Leave line 22 blank.

**Line 23—Archer MSA Deduction**  
See Form 8853.

**Line 24—Other Adjustments**

See *Line 24a* through *Line 24z* below for details and exceptions.

**Line 24a—Jury Duty Pay**

Leave Schedule 1 (Form 1040), line 24a, blank. Jury duty pay doesn’t apply to Form 1040-NR filers.

## **Line 24b—Deductible Expenses From the Rental of Personal Property Engaged in for Profit**

Leave Schedule 1 (Form 1040), line 24b, blank unless the expenses arise from a U.S. trade or business. Form 1040-NR filers can't deduct expenses from the rental of personal property engaged in for profit, but not as part of a U.S. trade or business.

## **Line 24c—Nontaxable Amount of the Value of Olympic and Paralympic Medals and USOC Prize Money Reported on Line 8m**

See *Line 24c* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on the nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money.

## **Line 24d—Reforestation Amortization and Expenses**

See *Line 24d* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on reforestation amortization and expenses.

## **Line 24e—Repayment of Supplemental Unemployment Benefits Under the Trade Act of 1974**

See *Line 24e* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on repayment of supplemental unemployment benefits under the Trade Act of 1974.

## **Line 24f—Contributions to Section 501(c)(18)(D) Pension Plans**

See *Line 24f* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on contributions to section 501(c)(18)(D) pension plans.

## **Line 24g—Contributions by Certain Chaplains to Section 403(b) Plans**

See *Line 24g* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on contributions by certain chaplains to section 403(b) plans.

## **Line 24h—Attorney Fees and Court Costs for Actions Involving Certain Unlawful Discrimination Claims**

See *Line 24h* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on attorney fees and court costs for actions involving certain unlawful discrimination claims.

**Exception.** Don't include on line 24h attorney fees and court costs for actions involving certain unlawful discrimination claims to the extent the gross income from such actions is not effectively connected.

## **Line 24i—Attorney Fees and Court Costs You Paid in Connection With an Award From the IRS for Information You Provided That Helped the IRS Detect Tax Law Violations**

See *Line 24i* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.

## **Line 24j—Housing Deduction From Form 2555**

Leave Schedule 1 (Form 1040), line 24j, blank. The housing deduction from Form 2555 doesn't apply to Form 1040-NR filers.

## **Line 24k—Excess Deductions of Section 67(e) Expenses From Schedule K-1 (Form 1041)**

See *Line 24k* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details

on excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).

## **Line 24z—Other Adjustments**

See *Line 24z* under *Instructions for Schedule 1* in the Instructions for Form 1040 for details on other adjustments.

## **Instructions for Schedule 1-A (Form 1040)— Additional Deductions**

### **General Instructions**

As noted in *Form 1040-NR Helpful*

*Hints*, earlier, use Schedule 1-A (Form 1040) to report additional deductions that can't be entered directly on Form 1040-NR.

These additional deductions include deductions for no tax on tips, no tax on overtime, and the enhanced deduction for seniors. The amount on line 38 of Schedule 1-A is entered on Form 1040-NR, line 13c.

When completing a line on Schedule 1-A (Form 1040), look to the instructions below for that line, which may direct you to the **Schedule 1-A instructions found in the Instructions for Form 1040** for guidance.



*See the specific line instructions below for **Exceptions**, if any. Also, only use the guidance for the filing status you checked at the top of page 1 of Form 1040-NR. No other guidance under Instructions for Schedule 1-A in the Instructions for Form 1040 will apply to you.*

## **Specific Instructions**

### **Part I**

#### **Modified Adjusted Gross Income (MAGI) Amount**

*See Part I under Instructions for Schedule 1-A in the Instructions for Form 1040 for details on your MAGI amount.*



## **Part II**

### **No Tax on Tips**

See *Part II* under *Instructions for Schedule 1-A* in the Instructions for Form 1040 for details on no tax on tips.

## **Part III**

### **No Tax on Overtime**

See *Part III* under *Instructions for Schedule 1-A* in the Instructions for Form 1040 for details on no tax on overtime.

## **Part IV**

### **No Tax on Car Loan Interest**

Generally, nonresident aliens are not eligible for the deduction for qualified passenger vehicle loan interest. See the Instructions for Schedule C (Form 1040) regarding the deductibility of business interest.

## **Part V**

### **Enhanced Deduction for Seniors**

See *Part V* under *Instructions for Schedule 1-A* in the Instructions for Form 1040 for details on the enhanced deduction for seniors.

## **Instructions for Schedule 2 (Form 1040)—Additional Taxes**

### **General Instructions**

As noted in *Form 1040-NR Helpful Hints*, earlier, use Schedule 2 (Form 1040) if you have additional taxes that can't be entered directly on the Form 1040-NR.

Include the amount on Schedule 2, line 3, in the total on Form 1040-NR, line 17.

Enter the amount on Schedule 2, line 21, on Form 1040-NR, line 23b.

When completing a line on Schedule 2 (Form 1040), look to the instructions below for that line, which may direct you to the **Schedule 2**

**instructions found in the Instructions for Form 1040** for guidance.



*See the specific line instructions below for any **Exceptions**. For example, see Line 2 below, which has four exceptions. Also, only use the guidance for the filing status you checked at the top of page 1 of Form 1040-NR. No other guidance under Instructions for Schedule 2 in the Instructions for Form 1040 will apply to you.*

## **Specific Instructions**

### **Line 1a—Excess Advance Premium Tax Credit Payment**

See *Line 1a* under *Instructions for Schedule 2* in the instructions for Form 1040 for details on the excess advance premium tax credit payment.

**Exception.** You can claim the premium tax credit for dependents only if you're a U.S. National; a resident of Canada, Mexico, or South Korea; or a student or a 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.

**Line 1b—Repayment of New Clean Vehicle Credit(s) From Schedule A (Form 8936), Part II**

If applicable, see *Line 1b* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details.

**Line 1c—Repayment of Previously Owned Clean Vehicle Credit(s) From Schedule A (Form 8936), Part IV**

If applicable, see *Line 1c* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details.

### **Line 1d—Recapture of Net EPE**

If applicable, see *Line 1d* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details.

### **Line 1e—Excessive Payments (EPs) on Gross EPE From Form 4255**

If applicable, see *Line 1e* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details.

### **Line 1f—20% EP From Form 4255**

If applicable, see *Line 1f* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details.

### **Line 1y—Other Additions to Tax**

If applicable, see *Line 1y* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details.

## **Line 2—Alternative Minimum Tax (AMT)**

See *Line 2* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on the alternative minimum tax.

### **Exception 1. For estates and trusts only.**

If you're filing for an estate or trust, do the following.

- Use Schedule I (Form 1041) and its instructions to find out if you owe the alternative minimum tax. Don't use the Instructions for Form 1040 to figure whether you owe the alternative minimum tax.
- If you disposed of a U.S. real property interest at a gain, you must make a special computation to see if you owe this tax. For details, see *Nonresident Aliens* in the Instructions for Form 6251.

**Exception 2.** Only use the guidance for the filing status you checked at the top of page 1 of Form 1040-NR.

No other guidance in *Line 2, Alternative Minimum Tax*, in the *Instructions for Schedule 2* found in the Instructions for Form 1040 will apply to you.

**Exception 3.** The following in the list under *Exception in Line 2* under *Instructions for Schedule 2* in the Instructions for Form 1040 don't apply to you.

- The reference to income (or loss) from S corporations. Nonresident aliens can't be shareholders in an S corporation.
- Investment interest expense reported on Form 4952 can't apply to you.  
Nonresident aliens don't file Form 4952.
- Net qualified disaster loss **unless** you're a student or business apprentice eligible for benefits under Article 21(2) of the United States– India Income Tax Treaty and you reported a standard deduction on Schedule A (Form 1040-NR), line 7.

**Exception 4.** See Instructions for Form 6251 to see if you must file the form and then use Form 6251 to figure the amount, if any, of your AMT. Enter the amount from Form 6251, line 11, on line 2.

### **Line 4—Self-Employment Tax**

Enter the amount of any taxes from Schedule SE (Form 1040). See the Instructions for Schedule SE (Form 1040) for more information.

If you're a self-employed nonresident alien, you must pay self-employment tax only if an international social security agreement (often called a totalization agreement) in effect determines that you're covered under the U.S. social security system. See the Instructions for Schedule SE (Form 1040) for information about international social security agreements. Information about totalization agreements is available at [IRS.gov](https://www.irs.gov).



Enter “totalization agreement” in the search box there. You can also find information at [SSA.gov/international](https://www.ssa.gov/international) under “International Agreements.”



*If you aren’t required to pay self-employment tax but do so anyway, you won’t be eligible to receive social security benefits.*

## **Line 5—Unreported Social Security and Medicare Tax From Form 4137**

See *Line 5* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on social security and Medicare tax on unreported tip income from Form 4137.

## **Line 6—Uncollected Social Security and Medicare Tax From Form 8919**

See *Line 6* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on uncollected social security and Medicare tax on wages from Form 8919.

**Exception.** Enter the amount from line 6 of Form 8919 on Form 1040-NR, line 1g, as Form 8919, line 6, indicates.

### **Line 8—Additional Tax on IRAs, Other Qualified Retirement Plans, etc.**

See *Line 8* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on additional tax on IRAs, other qualified retirement plans, etc.

### **Line 9—Household Employment Taxes**

See *Line 9* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on household employment taxes.

### **Line 10—Reserved for Future Use**

### **Line 11—Additional Medicare Tax**

See *Line 11* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on the Additional Medicare Tax from Form 8959.

## **Line 12—Net Investment Income Tax**

See *Line 12* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on the net investment income tax from Form 8960.

**Exception.** You're only liable for the net investment income tax if you're a dual-status taxpayer (see *Dual-Status Taxpayers*, earlier). You may owe this tax for the part of the year you were a U.S. resident (see Form 8960 and its instructions).

## **Line 13—Uncollected Social Security and Medicare or RRTA Tax on Tips or Group-Term Life Insurance**

See *Line 13* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.

## **Line 14—Interest on Tax Due on Installment Income From the Sale of Certain Residential Lots and Timeshares**

See *Line 14* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on interest on tax due on installment income from the sale of certain residential lots and timeshares.

## **Line 15—Interest on the Deferred Tax on Gain From Certain Installment Sales With a Sales Price Over \$150,000**

See *Line 15* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.

## **Line 16—Recapture of Low-Income Housing Credit**

See *Line 16* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details

on recapture of low-income housing credit from Form 8611.

## **Lines 17a Through 17z—Other Additional Taxes**

See *Line 17a* through *Line 17z* below for details and exceptions.

### **Line 17a—Recapture of Other Credits**

See *Line 17a* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on recapture of other credits.

### **Line 17b—Recapture of Federal Mortgage Subsidy**

See *Line 17b* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on recapture of federal mortgage subsidy.

**Note:** If you owe a recapture tax, you must attach your Form 8828 to the Form 1040-NR for the tax year in which you sold or disposed of your home.

## **Line 17c—Additional Tax on HSA Distributions**

See *Line 17c* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on additional tax on HSA distributions.

## **Line 17d—Additional Tax on an HSA**

See *Line 17d* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on additional tax on an HSA because you didn't remain an eligible individual.

## **Line 17e—Additional Tax on Archer MSA Distributions**

See *Line 17e* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on additional tax on Archer MSA distributions from Form 8853.

## **Line 17f—Additional Tax on Medicare Advantage MSA Distributions**

See *Line 17f* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details

on additional tax on Medicare Advantage MSA distributions from Form 8853.

**Line 17g—Recapture of a Charitable Contribution Deduction Related to a Fractional Interest in Tangible Personal Property**

See *Line 17g* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.

**Line 17h—Income You Received From a Nonqualified Deferred Compensation Plan That Fails to Meet the Requirements of Section 409A**

See *Line 17h* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.

## **Line 17i—Compensation You Received From a Nonqualified Deferred Compensation Plan Described in Section 457A**

See *Line 17i* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on compensation you received from a nonqualified deferred compensation plan described in section 457A.

## **Line 17j—Section 72(m)(5) Excess Benefits Tax**

See *Line 17j* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on the section 72(m)(5) excess benefits tax.

## **Line 17k—Golden Parachute Payments**

See *Line 17k* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on golden parachute payments.



## **Line 17l—Tax on Accumulation Distribution of Trusts**

See *Line 17l* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on tax on accumulation distribution of trusts.

## **Line 17m—Excise Tax on Insider Stock Compensation From an Expatriated Corporation**

See *Line 17m* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on excise tax on insider stock compensation from an expatriated corporation.

## **Line 17n—Look-Back Interest Under Section 167(g) or 460(b) From Form 8697 or 8866**

See *Line 17n* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.

## **Line 17o—Tax on Noneffectively Connected Income for Any Part of the Year You Were a Nonresident Alien From Form 1040-NR**

Leave Schedule 2, line 17o, blank, unless you're a dual-status taxpayer. If you aren't a dual-status taxpayer, enter the tax on your noneffectively connected income (that is, your income not effectively connected with a U.S. trade or business) on Form 1040-NR, line 23a. See Instructions for Schedule NEC (Form 1040-NR), later.

## **Line 17p—Any Interest From Form 8621, Line 16f, Relating to Distributions From, and Dispositions of, Stock of a Section 1291 Fund**

Leave Schedule 2, line 17p, blank. Persons filing Form 1040-NR don't file Form 8621.

## **Line 17q—Any Interest From Form 8621, Line 24**

Leave Schedule 2, line 17q, blank. Persons filing Form 1040-NR don't file Form 8621.

## **Line 17z—Any Other Taxes**

See *Line 17z* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details on other taxes.

## **Line 19—Recapture of Net EPE From Form 4255**

If applicable, see *Line 19* under *Instructions for Schedule 2* in the Instructions for Form 1040 for details.

## **Line 20—Section 965 Net Tax Liability Installment From Form 965-A**

Leave Schedule 2 (Form 1040), line 20, blank. Persons filing Form 1040-NR can't have a section 965 net tax liability installment from Form 965-A.

# **Instructions for Schedule 3 (Form 1040)—Additional Credits and Payments**

## **General Instructions**

As noted in *Form 1040-NR Helpful Hints*, earlier, use Schedule 3 (Form 1040) if you have nonrefundable credits, other than the child tax credit or the credit for other dependents, or other payments and refundable credits.

Include the amount on Schedule 3, line 8, in the amount entered on Form 1040-NR, line 20.

Enter the amount on Schedule 3, line 15, on Form 1040-NR, line 31.

When completing a line of Schedule 3 (Form 1040), look to the instructions below for that line, which may direct you to the **Schedule 3 instructions found in the Instructions for Form 1040** for guidance.



*See the specific line instructions below for any **Exceptions**. For example, see Line 1 below, which has five exceptions. Also, only use the guidance for the filing status you checked at the top of page 1 of Form 1040-NR. No other guidance under Instructions for Schedule 3 in the Instructions for Form 1040 will apply to you.*

## **Specific Instructions**

### **Line 1—Foreign Tax Credit**

*See Line 1 under Instructions for Schedule 3 in the Instructions for Form 1040 for details on the foreign tax credit.*

**Exception 1.** The TIP, requiring you to see the instructions for Forms 1040 and 1040-SR, line 16, doesn't apply to you. You can't make a section 962 election.

**Exception 2.** If you meet all five requirements in *Line 1* under *Instructions for Schedule 3* in the Instructions for Form 1040 and the income for which you're taking the

foreign tax credit is income taxed by the United States, enter on Schedule 3 (Form 1040), line 1, the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040-NR, line 16, and Schedule 2 (Form 1040), line 1a. Otherwise, see Form 1116 to see whether you can take the credit. For details on foreign income taxed by the United States, see *Foreign Income Taxed by the United States*, earlier.

**Exception 3.** If an estate or trust is electing the foreign tax credit, the estate or trust must complete Form 1116. *Exception 2* above is only for individual taxpayers.

**Exception 4.** Only use the guidance for the filing status you checked at the top of page 1 of Form 1040-NR. No other guidance in *Line 1* under *Instructions for Schedule 3* in the Instructions for Form 1040 will apply to you.

**Exception 5.** The discussion of Form 4563 and Puerto Rico sourced income doesn't apply to you.

## **Line 2—Credit for Child and Dependent Care Expenses**

See *Line 2* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the credit for child and dependent care expenses.

## **Line 3—Education Credits**

Leave Schedule 3 (Form 1040), line 3, blank. Persons filing Form 1040-NR cannot claim education credits.

## **Line 4—Retirement Savings Contributions Credit (Saver's Credit)**

See *Line 4* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the retirement savings contributions credit (saver's credit).

**Exception.** Only use the guidance for the filing status you checked at the top of page 1 of Form 1040-NR.

No other guidance in *Line 4* under *Instructions for Schedule 3* in the Instructions for Form 1040 will apply to you.

### **Line 5—Residential Energy Credits**

See *Line 5* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the residential clean energy credit and the energy efficient home improvement credit.

### **Lines 6a Through 6z—Other Nonrefundable Credits**

See *Line 6a* through *Line 6z* below for details and exceptions.

### **Line 6a—General Business Credit From Form 3800**

See *Line 6a* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the general business credit.



## **Line 6b—Credit for Prior-Year Minimum Tax From Form 8801**

See *Line 6b* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the credit for prior-year minimum tax from Form 8801.

## **Line 6c—Adoption Credit From Form 8839**

See *Line 6c* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the adoption credit from Form 8839.

## **Line 6d—Credit for the Elderly or Disabled From Schedule R (Form 1040)**

Leave Schedule 3 (Form 1040), line 6d, blank. The credit for the elderly or disabled from Schedule R does not apply to Form 1040-NR filers.

## **Line 6f—Clean Vehicle Credit From Form 8936**

See *Line 6f* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the clean vehicle credit from Form 8936.

## **Line 6g—Mortgage Interest Credit From Form 8396**

See *Line 6g* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the mortgage interest credit from Form 8396.

## **Line 6h—District of Columbia First-Time Homebuyer Credit From Form 8859**

See *Line 6h* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the District of Columbia first-time homebuyer credit from Form 8859.

## **Line 6i—Qualified Electric Vehicle Credit From Form 8834**

See *Line 6i* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the qualified electric vehicle credit from Form 8834.

## **Line 6j—Alternative Fuel Vehicle Refueling Property Credit From Form 8911**

See *Line 6j* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the alternative fuel vehicle refueling property credit from Form 8911.

## **Line 6k—Credit to Holders of Tax Credit Bonds From Form 8912**

See *Line 6k* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the credit to holders of tax credit bonds from Form 8912.

## **Line 6l—Amount on Form 8978, Line 14**

See *Line 6l* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the amount from Form 8978.

**Exception.** If you use the Negative Form 8978 Adjustment Worksheet—Schedule 3 (Line 6l), you will use the same line of Form 1040-NR that is used for Form 1040 or 1040-SR.

## **Line 6m—Credit for Previously Owned Clean Vehicles From Form 8936**

See *Line 6m* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details.

## **Line 6z—Other Nonrefundable Credits**

See *Line 6z* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on other nonrefundable credits.

## **Line 9—Net Premium Tax Credit**

See *Line 9* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the net premium tax credit.

**Exception.** You can claim the premium tax credit for dependents only if you're a U.S. national; a resident of Canada, Mexico, or South Korea; or a student or a 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 net premium tax credit unless you meet the criteria of one of the exceptions under *Married taxpayers* in the Instructions for Form 8962.

## **Line 10—Amount Paid With Request for Extension To File**

See *Line 10* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details

on the amount paid with a request for extension to file.

**Exception.** The discussion of Form 2350 does not apply to you. That form is for U.S. citizens and resident aliens abroad.

### **Line 11—Excess Social Security and Tier 1 RRTA Tax Withheld**

See *Line 11* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on excess social security and tier 1 RRTA tax withheld.

**Exception.** Only use the guidance for the filing status you checked at the top of page 1 of Form 1040-NR. No other guidance in *Line 11* under *Instructions for Schedule 3* in the Instructions for Form 1040 will apply to you. You can't claim excess social security or tier 1 RRTA tax withheld for your spouse.

## **Line 12—Credit for Federal Tax on Fuels**

See *Line 12* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the credit for federal tax on fuels.

## **Lines 13a Through 13z—Other Payments or Refundable Credits**

See *Line 13b* through *Line 13z* below for details and exceptions.

### **Line 13b—Credit for Repayment of Amounts Included in Income From Earlier Years**

See *Line 13b* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on the credit for repayment of amounts included in income from earlier years.

### **Line 13c—Net Elective Payment Election From Form 3800**

See *Line 13c* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details.

## **Line 13d—Deferred Amount of Net Section 965 Tax Liability**

Leave Schedule 3 (Form 1040), line 13d, blank. Net section 965 inclusions don't apply to Form 1040-NR filers.

## **Line 13z—Other Refundable Credits**

See *Line 13z* under *Instructions for Schedule 3* in the Instructions for Form 1040 for details on other refundable credits.

**Exception.** In *Line 13z* under *Instructions for Schedule 3* in the Instructions for Form 1040, the discussion of section 960 doesn't apply to you. Persons filing Form 1040-NR can't claim that credit.



# Instructions for Schedule A (Form 1040-NR)—Itemized Deductions



***Before you begin:***

- Do **not** use Schedule A (Form 1040-NR) with Form 1040 or 1040-SR. Use Schedule A (Form 1040-NR) only with Form 1040-NR. Use Schedule A (Form 1040) with Form 1040 or 1040-SR.
- Use only these instructions when completing Schedule A (Form 1040-NR). Don't use these instructions for any other Schedule A.
- Don't include on Schedule A (Form 1040-NR) items deducted elsewhere, such as on Form 1040-NR or Schedule C, E, or F (Form 1040).

**Note:** Except as provided in Exception next, include only deductions and losses properly allocated and apportioned to income

effectively connected with a U.S. trade or business. Don't include deductions and/or losses that relate to exempt income or to income that isn't effectively connected with a U.S. trade or business. See section 861(b).

***Exception.*** You can deduct certain charitable contributions and casualty and theft losses even if they do not relate to your effectively connected income. See *Gifts to U.S. Charities* and *Casualty and Theft Losses*, later.

### **State and Local Income TaxesLine 1a.**

You can deduct state and local income taxes you paid or that were withheld from your salary during 2025 on income connected with a U.S. trade or business. If, during 2025, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Also, don't reduce your deduction by any state or local income tax refund or credit you expect to receive for 2025.

Instead, see the instructions for Schedule 1, line 1, earlier, in these instructions.

**Safe harbor for certain charitable contributions made in exchange for a state or local income tax credit.** If you made a charitable contribution in exchange for a state or local income tax credit and your charitable contribution deduction must be reduced as a result of receiving or expecting to receive the tax credit, you may qualify for a safe harbor that allows you to treat some or all of the disallowed charitable contribution as a payment of state and local income taxes.

The safe harbor applies if you meet the following conditions.

1. You made a cash contribution to an entity described in section 170(c).
2. In return for the cash contribution, you received a state or local income tax credit.

3. You must reduce your charitable contribution amount by the amount of the state or local income tax credit you receive.

If you meet these conditions, and to the extent you apply the state or local income tax credit to this or a prior year's state or local income tax liability, you may include this amount on line 1a. To the extent you apply a portion of the credit to offset your state or local income tax liability in a subsequent year (as permitted by law), you may treat this amount as state or local income tax paid in the year the credit is applied.

For more information about this safe harbor and examples, see Treas. Reg. 1.164-3(j).

**Line 1b.** The deduction for state and local taxes is generally limited to \$40,000 (\$20,000 if married filing separately).

On Schedule A (Form 1040-NR), line 1b, enter the amount that is the smaller of state and local income taxes from line 1a and \$40,000 (\$20,000 if married filing separately). **Gifts to U.S. Charities**

## **Lines 2 Through 4**

You can deduct contributions or gifts you gave to U.S. organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to U.S. organizations that work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2025 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, you can do the following.

- Check with the organization to which you made the donation. The organization

should be able to provide you with verification of its charitable status.

- Use our online search tool at [IRS.gov/TEOS](https://www.irs.gov/TEOS) to see if an organization is eligible to receive tax-deductible contributions.

**Examples of U.S. qualified charitable organizations.** Examples of U.S. qualified charitable organizations include the following.

- Churches, mosques, synagogues, temples, and other religious organizations.
- Scouting America, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, and United Way.
- Fraternal orders, if the gifts will be used for the purposes listed under Lines 2 Through 4, earlier.
- Veterans' groups and certain cultural groups.

- Nonprofit hospitals and medical research organizations.
- Most nonprofit educational organizations, such as colleges, but only if your contribution isn't a substitute for tuition or other enrollment fees.
- Federal, state, and local governments if the gifts are solely for public purposes.

### **Amounts you can deduct.**

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method, but don't deduct any amounts that were repaid to you.

**Gifts from which you benefit.** If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you can

generally deduct only the amount that is more than the value of the benefit. But this rule doesn't apply to certain membership benefits provided in return for an annual payment of \$75 or less or to certain items or benefits of token value. For details, see Pub. 526.

***Example.*** You paid \$70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was \$40. You can deduct only \$30.

**Gifts of \$250 or more.** You can deduct a gift of \$250 or more only if you have a contemporaneous written acknowledgment from the charitable organization showing the information in (1) and (2) next.

1. The amount of any money contributed and a description (but not value) of any property donated.
2. Whether the organization did or didn't give you any goods or services in



return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it doesn't have to describe or value the benefit.

In figuring whether a gift is \$250 or more, don't combine separate donations. For example, if you gave your church \$25 each week for a total of \$1,300, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See Pub. 526 if you made a separate gift of \$250 or more through payroll deduction.

To be contemporaneous, you must get the written acknowledgment from the charitable organization by the date you file your return

or the due date (including extensions) for filing your return, whichever is earlier. Don't attach the contemporaneous written acknowledgment to your return.

Instead, keep it for your records.

**Limit on the amount you can deduct.** See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040-NR, line 11b.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040-NR, line 11b.
3. You gave gifts of property that increased in value or gave gifts of the use of property.

## Amounts you can't deduct.

- Certain contributions to charitable organizations, to the extent that you receive a state or local income tax credit in return for your contribution. See Pub. 526 for more details and exceptions.



See Safe harbor for certain charitable contributions made in exchange for a state or local income tax credit, *earlier, under Line 1a, if your cash contribution is disallowed because you received or expected to receive a credit.*

- An amount paid to or for the benefit of a college or university in exchange for the right to purchase tickets to an athletic event in the college's or university's stadium.
- Travel expenses (including meals and lodging) while away from home performing donated services, unless there was no significant element of

personal pleasure, recreation, or vacation in the travel.

- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups, unless the contribution or gift is to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.
- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct these expenses on line 7. See Line 7, later, for more information on gambling losses.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property. Generally, no deduction is allowed until the entire interest has been transferred.

- Gifts to individuals and groups that are operated for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. For details and exceptions, see Pub. 526.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

- Cost of tuition.

## **Line 2—Gifts by Cash or Check**

Enter on line 2 the total value of gifts you made in cash or by check (including out-of-pocket expenses) unless a limit on deducting gifts applies to you. For more information about the limits on deducting gifts, see *Limit on the amount you can deduct*, earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

### **Deduction for gifts by cash or check**

**limited.** If your deduction for the gifts you made in cash or by check is limited, see Pub. 526 to figure the amount you can deduct. Only enter on line 2 the deductible value of gifts you made in cash or by check.

**Recordkeeping.** For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or

credit card statement) or a written record from the charity.

The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Don't attach the record to your tax return. Instead, keep it with your other tax records.

For contributions of \$250 or more, you must also have a contemporaneous written acknowledgment from the charitable organization. See *Gifts of \$250 or more*, earlier, for more information. You will still need to keep a record of when you made the cash contribution if the contemporaneous written acknowledgment doesn't include that information.

### **Line 3—Other Than by Cash or Check**

Enter on line 3 the total value of your contributions of property other than by cash

or check unless a limit on deducting gifts applies to you.

For more information about the limits on deducting gifts, see Limit on the amount you can deduct, earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

**Deduction for gifts other than by cash or check limited.** If your deduction for the contributions of property other than by cash or check is limited, see Pub. 526 to figure the amount you can deduct. Only enter on line 3 the deductible value of your contributions of property other than by cash or check.

**Valuing contributions of used items.** If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more



details on determining the value of donated property, see Pub. 561.

**Deductions more than \$500.** If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the “amount of your deduction” means your deduction before applying any income limits that could result in a carryover of contributions.

***Contribution of motor vehicle, boat, or airplane.*** If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your paper return. The organization may use Form 1098-C to provide the required information.

**Note:** If your total deduction is over \$5,000 (\$500 for certain contributions of clothing and household items (see below)), you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

**Contributions of clothing and household items.** A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule doesn't apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

**Recordkeeping.** If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include the following.

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.

- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.

If the gift of property is \$250 or more, you must also have a contemporaneous written acknowledgment from the charitable organization. See *Gifts of \$250 or more*, earlier, for more information. Form 8283 doesn't satisfy the contemporaneous written acknowledgment requirement, and a contemporaneous written acknowledgment isn't a substitute for the other records you may need to keep if you gave property.



*If your total deduction for gifts of property is over \$500, you gave less than your entire interest in the property, or you made a qualified conservation contribution, your records should contain additional information. See Pub. 526 for details.*

### **Line 4—Carryover From Prior Year**

You may have contributions that you couldn't deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. Generally, the same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. However, carryover amounts from contributions made in 2021 are subject to a 60% limitation if you deduct those amounts in 2025. After applying those limits, enter the amount of your carryover that you're allowed to deduct this year. See Pub. 526 for details.