

Instructions for Form 1040-NR

U.S. Nonresident Alien Income Tax Return

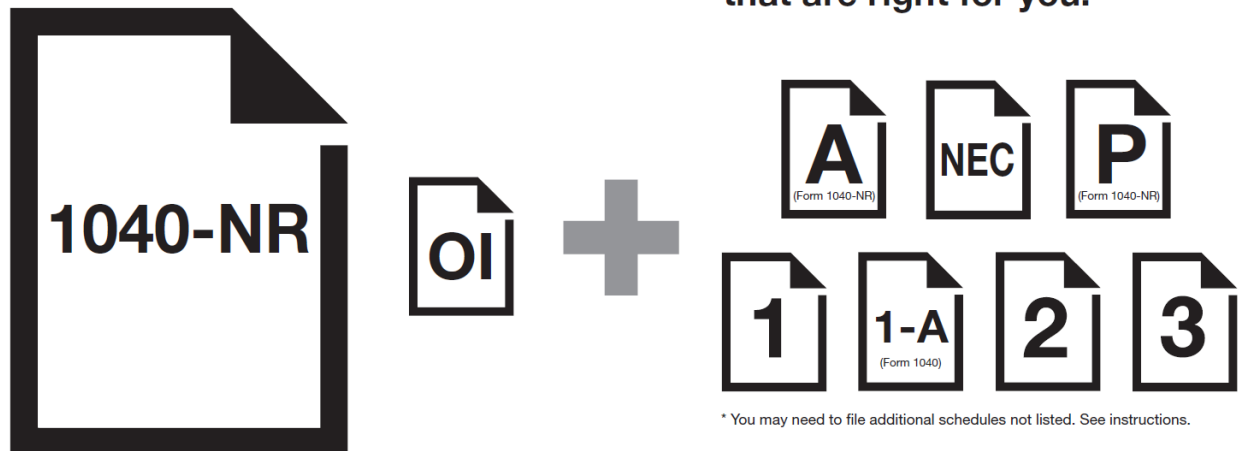
2025

Volume 4 of 4

IRS Form 1040-NR and Schedules

Use the base form and Schedule OI...

only the schedules
that are right for you.*



* You may need to file additional schedules not listed. See instructions.



Department of the Treasury
Internal Revenue Service



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Casualty and Theft Losses

Line 6—Casualty or Theft Loss(es)

Complete and attach Form 4684 to figure the amount of your loss. Only enter the amount from Form 4684, line 18, on line 6.



Don't enter a net qualified disaster loss from Form 4684, line 15, on line 6.

Instead, enter that amount, if any, on line 7. See Line 7, later, for information about reporting a net qualified disaster loss.

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes; car, boat, and other accidents; and corrosive drywall. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution. See Pub. 547 for the limitations.

You can only deduct nonbusiness/ personal casualty or theft losses attributable to a federally declared disaster and only to the extent that:

1. The amount of each separate casualty or theft loss is more than \$100; and
2. The total amount of all losses during the year (reduced by the \$100 limit discussed in (1)) is more than 10% of the amount shown on Form 1040-NR, line 11b.



An exception to the rule limiting the deduction for personal casualty and theft losses to federal casualty losses applies where you have personal casualty gains not attributable to a federally declared disaster. In this case, you may deduct personal casualty losses that aren't attributable to a federally declared disaster to the extent they don't exceed your personal casualty gains.

See the Instructions for Form 4684, Casualties and Thefts, and Pub. 547, Casualties, Disasters, and Thefts, for more information.

Other Itemized Deductions

Line 7—Other

Increased standard deduction reporting for certain students and business apprentices from India.

If you're a student or business apprentice from India who is eligible for the benefits of Article 21(2) of the United States–India Income Tax

Treaty, if you're electing the standard deduction, and if you have a net qualified disaster loss on Form 4684, line 15, you can claim an increased standard deduction using Schedule A (Form 1040-NR) by doing the following.

1. List the amount from Form 4684, line 15, as "Net Qualified Disaster Loss" on the dotted line next to and below line

7 of your Schedule A (Form 1040-NR), and attach Form 4684 to your Schedule A (Form 1040-NR).

2. List your standard deduction amount as "Standard Deduction Claimed With Qualified Disaster Loss" on the dotted line next to line 7.
3. Combine the two amounts on line 7 of your Schedule A (Form 1040-NR) and enter the sum on Form 1040-NR, line 12.



Don't enter an amount on any other line of Schedule A (Form 1040-NR).

Net qualified disaster loss reporting. If you have a net qualified disaster loss on Form 4684, line 15, of property located in the United States, list the amount from Form 4684, line 15, on the dotted lines next to and below line 7 as "Net Qualified Disaster Loss"

and include with your other miscellaneous deductions on line 7. Also be sure to attach Form 4684.



Don't include your net qualified disaster loss on line 6.

Only certain expenses can be deducted on this line. List the type and amount of each such expense on the dotted lines next to line 7 and enter the total of these expenses on line 7. If you're filing a paper return and you can't fit all your expenses on the dotted lines next to line 7, attach a statement instead showing the type and amount of each expense. Enter one total on line 7. Examples of these expenses follow.

- Gambling losses effectively connected with a U.S. trade or business (gambling losses include, but aren't limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on Schedule 1 (Form 1040), line 8b.

- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person. For more details, see Pub. 529.

Total Itemized Deductions

Line 8

Enter the total of lines 1b, 5, 6, and 7 on line 8. Also, enter this amount on Form 1040-NR, line 12.

Instructions for Schedule NEC (Form 1040-NR)—Tax on Income Not Effectively Connected With a U.S. Trade or Business



*Do **not** use Schedule NEC (Form 1040-NR) with Form 1040 or Form 1040-SR. Use Schedule NEC (Form 1040-NR) only with Form 1040-NR.*

Enter your income in the row that lists the correct category of income and in the column that lists the correct tax rate under a tax treaty or the general U.S. tax rules. Use column (d) if the income is subject to a 0% rate or if the rate isn't listed in column (a), (b), or (c). Include income only to the extent it's U.S. source and not effectively connected with the conduct of a trade or business in the United States.

You can download the complete text of most U.S. tax treaties at IRS.gov. Enter “tax treaties” in the search box and click on *United States Income Tax Treaties - A to Z*.

Withholding of tax at the source.

Tax must be withheld at the source on income not effectively connected with a U.S. trade or business that is paid to nonresident aliens. The withholding is generally at a 30% rate. The tax must be withheld by the person who pays the income. For details, see Pub. 519, Pub. 515, and section 1441 and its regulations.

Certain amounts paid for guarantees of indebtedness issued after September 27, 2010, are U.S. source income. If the payments are not made in connection with a U.S. trade or business, tax must be withheld.

Exceptions. There are exceptions to the general rule. The withholding tax rate may be lower or the income may be exempt if your country of tax residence and the

United States have a treaty setting lower rates. See Treaty Table 1, Tax Rates on Income Other Than Personal Service Income Under Chapter 3, Internal Revenue Code, and Income Tax Treaties, available at [IRS.gov/Individuals/International-Taxpayers/ Tax-Treaty-Tables](https://www.irs.gov/Individuals/International-Taxpayers/Tax-Treaty-Tables).

The 30% tax applies only to amounts included in gross income. For example, the tax applies only to the part of a periodic annuity or pension payment that is subject to tax. It doesn't apply to the part that is a return of your cost.

Categories of Noneffectively Connected Income

The following list gives only a general idea of the types of income to include on Schedule NEC. The instructions for a specific line include more information and any exceptions to withholding. For more information, see Pub. 519 and Pub. 515.

1. Income that is fixed or periodic, such as interest (see below for original issue discount), dividends, rents, salaries, wages, premiums, annuities, other compensation, or certain U.S. source alimony received (see the Caution below). Other items of income, such as royalties, may also be subject to the 30% tax.
2. Gains, other than capital gains, from the sale or exchange of patents, copyrights, and other intangible property.



*U.S. source alimony you received pursuant to a divorce or separation agreement entered into **on or before** December 31, 2018, is income on your 2025 Form 1040-NR unless that agreement was changed after December 31, 2018, to expressly provide that alimony you received isn't included in your income.*

Alimony you received isn't included in your income if you entered into the divorce or separation agreement after December 31, 2018. For more information, see Pub. 504.

1. Original issue discount (OID). If you sold or exchanged the obligation, include in income the OID that accrued while you held the obligation minus the amount previously included in income. If you received a payment on an OID obligation, see Pub. 519.
2. Capital gains in excess of capital losses from U.S. sources during 2025. Include these gains only if you were in the United States at least 183 days during 2025.
3. Prizes, awards, and certain gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings (see Pub. 519 for exceptions).

You must report the full amount of your winnings unless you're a resident of Canada.



See Lines 10a Through 10c and Line 11, *later*.

Lines 1a, 1b, and 1c—Dividends

Except as provided next, include all dividends paid by U.S. corporations on line 1a. Include all U.S. source dividends paid by foreign corporations on line 1b. Include all dividend equivalent payments received with respect to section 871(m) transactions on line 1c. A dividend includes a substitute dividend payment made to the transferor of a security in a securities lending transaction or a sale-repurchase transaction that would be treated as a dividend if it were a distribution on the transferred security.

Dividend equivalent payments. U.S. source dividends also include dividend equivalent payments. Dividend equivalent payments include the following:

- Substitute dividends paid pursuant to a securities lending transaction, sale-repurchase transaction, or substantially similar transaction;
- A payment that references a U.S. source dividend made pursuant to a specified notional principal contract (NPC); or
- A payment that references a U.S. source dividend made pursuant to a specified equity-linked instrument (ELI).

For more information on dividend equivalent payments, see Pub. 519 and Pub. 515.

For information on payments with respect to notional principal contracts and equity-linked instruments, see Regulations section 1.871-15.

Exceptions. The following items of dividend income that you received as a nonresident alien are generally exempt from the 30% tax.

- Interest-related dividends received from a mutual fund.
- Short-term capital gain dividends from a mutual fund only if you were present in the United States for less than 183 days during the tax year.
- If a U.S. corporation in existence beginning before January 1, 2011, received 80% of its gross income from the active conduct of a foreign business, and continues to receive 80% of its gross income from the active conduct of a foreign business, the part of the dividend attributable to the foreign gross income.
- U.S. source dividends paid by certain foreign corporations.

For more information, including other exceptions to withholding, see *Dividends* in Pub. 519 and Pub. 515.

Lines 2a Through 2c—Interest

Include all interest on the appropriate line 2a, 2b, or 2c.

Exceptions. The following items of interest income that you received as a nonresident alien are generally exempt from the 30% tax.

- Interest from a U.S. bank, savings and loan association, or similar institution, and from certain deposits with U.S. insurance companies.
- Portfolio interest on obligations issued after July 18, 1984.
- Interest on any tax-exempt original issue discount (OID), such as state or local bonds.



Interest payments on foreign bearer obligations (bonds not issued in registered format and held by non-U.S. holders) issued on or after March 19, 2012, aren't eligible for the portfolio interest exception to withholding.

For more information, including other exceptions to withholding, see *Interest Income* in Pub. 519 and *Interest* in Pub. 515.

Line 6—Real Property Income and Natural Resources Royalties

Enter income from real property on line 6. Don't include any income that you elected to treat as effectively connected and included on Schedule 1 (Form 1040), line 5. For more information, see the instructions for Schedule 1, line 5, earlier.

Line 8—Social Security Benefits (and Tier 1 Railroad Retirement Benefits Treated as Social Security)

85% of the U.S. social security and equivalent railroad retirement benefits you received are taxable. This amount is treated as U.S. source income not effectively connected with a U.S. trade or business. It is subject to the 30% tax rate, unless exempt or taxed at a reduced rate under a U.S. tax treaty. Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. They don't include any Supplemental Security Income (SSI) payments.

You should receive a Form SSA-1042S showing the total social security benefits paid to you in 2025 and the amount of any benefits you repaid in 2025.

If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1042S.

Enter 85% of the total amount from box 5 of all of your Forms SSA-1042S and Forms RRB-1042S in the appropriate column of line 8 of Schedule NEC. Attach a copy of each Form SSA-1042S and RRB-1042S to the front of Form 1040-NR.

Social security information. Social security beneficiaries can get a variety of information from the SSA website with a *my Social Security* account, including getting a replacement Form SSA-1099 or Form SSA-1042S if needed. For more information and to set up an account, go to [SSA.gov/myaccount](https://www.ssa.gov/myaccount).

Form RRB-1099 or Form RRB-1042S. If you need a replacement Form RRB-1099 or Form RRB-1042S, call the Railroad Retirement Board at 877-772-5772 or go to [RRB.gov](https://www.rrb.gov).

Line 9—Capital Gain

Enter the amount from Schedule NEC (Form 1040-NR), line 18.

Lines 10a Through 10c—Gambling—Residents of Canada

If you're a resident of Canada who isn't engaged in the trade or business of gambling, enter all gambling winnings on line 10a.

Include proceeds from lotteries and raffles.

Do not include winnings from blackjack, baccarat, craps, roulette, or big-6 wheel. You can deduct your U.S. source gambling losses to the extent of your U.S. source gambling winnings. Enter your gambling losses on line 10b. Enter your net gambling income on line 10c, column (c). If line 10b is more than line 10a, enter -0- on line 10c. A net loss from gambling activities is not deductible.

Line 11—Gambling—Residents of Countries Other Than Canada

If you aren't engaged in the trade or business of gambling and are a resident of a country that has a tax treaty with the United States, you may be exempt by treaty from paying tax on gambling winnings. If your gambling winnings are exempt by treaty, enter all gambling winnings on line 11, column (d), specifying 0%. You must know the terms of the tax treaty between the United States and the country of which you claim to be a resident to properly claim an exemption from withholding. You can download the complete text of most U.S. tax treaties at [IRS.gov](https://www.irs.gov). Enter "tax treaties" in the search box and click on *United States Income Tax Treaties - A to Z*.

If you aren't engaged in the trade or business of gambling and are a resident of a country without a tax treaty with the United States or a resident of a country with a tax treaty that

doesn't provide a reduced rate of, or exemption from, withholding for gambling winnings, enter all gambling winnings on line 11, column (c).

Include proceeds from lotteries and raffles. Do **not** include winnings from blackjack, baccarat, craps, roulette, or big-6 wheel. You can't offset losses against winnings and report the difference unless the winnings and losses are from the same session.



If you have winnings from blackjack, baccarat, craps, roulette, or big-6 wheel, and the casino gave you a Form 1042-S showing that tax was withheld, enter these winnings on line 11, column (d), and enter 0% as the tax rate. You can claim a refund of the tax.

Line 12—Other

Include all U.S. source income that hasn't been reported on another line or isn't excluded from tax.

Examples include the following.

- Certain alimony payments you received (See the Caution under *Categories of Noneffectively Connected Income*, earlier).
- Prizes and awards.
- Tax withheld pursuant to section 5000C on specified federal procurement payments.
- Taxable distributions from an ABLE account. For more information, see Pub. 907.
- Certain gains from the sale or exchange of any personal property.

Note: Certain gains from the sale or exchange of personal property are taxable regardless if you received a Form 1099-K for the transaction(s). For more information, see Pub. 519. If your gain is taxable, see the instructions for Schedule 1, Line 24z, earlier.

Lines 16 Through 18—Capital Gains and Losses From Sales or Exchanges of Property

If you have capital gains and losses from the sales or exchanges of property, consider the following.

- Include these gains and losses only if you were in the United States at least 183 days during 2025. They aren't subject to U.S. tax if you were in the United States less than 183 days during the tax year.
- In determining your net gain, don't use the capital loss carryover.
- Losses from sales or exchanges of capital assets in excess of gains aren't allowed.
- If you had a gain or loss on disposing of a U.S. real property interest, see *Dispositions of U.S. Real Property Interests*, earlier.

- If you transferred an interest in a partnership that is either directly or indirectly engaged in the conduct of a trade or business within the United States or holds any U.S. real property interests, see the Instructions for Schedule P (Form 1040-NR), later.



Include all applicable gains regardless of whether you received a Form 1099-K from a third party settlement organization or a credit card company.

Instructions for Schedule OI (Form 1040-NR) Other Information



*Do **not** use Schedule OI (Form 1040-NR) with Form 1040 or Form 1040-SR. Use Schedule OI (Form 1040-NR) only with Form 1040-NR.*

Answer all questions.

Item A

List all countries of which you were a citizen or national during the tax year.

Item B

List the foreign country in which you claimed residence for federal tax purposes during the tax year.

Item C

If you've ever completed immigration Form I-485 and submitted the form to the U.S. Citizenship and Immigration Services, or have ever completed a Form DS-230 or Form DS-260 and submitted it to the Department of State, you've applied to become a Green Card holder (lawful permanent resident) of the United States. As of September 1, 2013, the electronic

DS-260, Online Immigrant Visa Application and Registration, replaced the paper-based DS-230, Application for Immigrant Visa and Alien Registration, for all immigrant visa applications.

Item D

If you checked “Yes” for D1 or D2, you may be a U.S. tax expatriate and special rules may apply to you. See *Expatriation Tax* in chapter 4 of Pub. 519 for more information.

Item E

If you had a visa on the last day of the tax year, enter your visa type.

Examples include the following.

- B-1 Temporary Business Visitor.
- F-1 Academic Student.
- H-1B Person in Specialty Occupation.
- J-1 Exchange Visitor.

If you don't have a visa, enter your U.S. immigration status on the last day of the tax year. For example, if you entered under the visa waiver program, enter "VWP" and the name of the Visa Waiver Program Country.

If you were present in the United States on the last day of the tax year, and you have no U.S. immigration status, enter "Present in U.S.—No U.S. immigration status." If you weren't present in the United States on the last day of the tax year, and you have no U.S. immigration status, enter "Not present in U.S.—No U.S. immigration status."

Item F

If you ever changed your visa type or U.S. immigration status, check the "Yes" box. For example, you entered the United States in 2024 on an F-1 visa as an academic student. On August 21, 2025, you changed to an H-1B visa as a teacher.

You will check the "Yes" box and enter on the dotted line "Changed status from F-1 student to H-1B teacher on August 21, 2025."

Item G

Enter the dates you entered and left the United States during 2025 on short business trips or to visit family, go on vacation, or return home briefly. If necessary, attach another page to list the additional dates.

If you're a resident of Canada or Mexico and commute to work in the United States on more than 75% of the workdays during your working period, you're a regular commuter and don't need to enter the dates you entered and left the United States during the year. Commute means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See *Days of Presence in the United States* in chapter 1 of Pub. 519.

If you were in the United States on January 1, 2025, enter "01/01/25" as the first date you entered the United States. If you were in the United States on December 31, don't enter any date departed.

Item H

Review your entry and passport stamps or other records to count the number of days you were actually present in the United States during the years listed. Generally, a day of presence is any day that you're physically present in the United States at any time during the 24-hour period beginning at 12:01 a.m. For the list of exceptions to the days you must count as actually present in the United States, see *Substantial Presence Test* and *Days of Presence in the United States* in chapter 1 of Pub. 519. If you weren't in the United States on any day of the year, enter -0-.

Item I

If you filed a U.S. income tax return for a prior year, enter the latest year for which you filed a return and the form number you filed.

Item J

If you're filing this return for a trust, check the first "Yes" box. Check the second "Yes" box if you checked the first "Yes" box and at least one of the following statements applies to the trust.

- The trust (or any part of the trust) is treated as a **grantor trust** under the grantor trust rules (sections 671 through 679), whether or not the person who is treated as the owner of the trust is a U.S. person.
- The trust made a **distribution** or **loan** to a U.S. person during the tax year. A distribution (direct or indirect) or loan includes the uncompensated use of trust property (section 643(i)(2) (E)).

- The trust received a **contribution** from a U.S. person during the tax year.

See the Instructions for Form 3520.

A U.S. person is a U.S. citizen or resident alien, a domestic partnership, a domestic corporation, any estate other than a foreign estate, a domestic trust, or any other person who isn't a foreign person. See Pub. 519 for more information.

Item K

If you received total compensation of \$250,000 or more for 2025, check the first "Yes" box. If you checked the first "Yes" box, check the second "Yes" box if you're using an alternative method to determine the source of the compensation. Total compensation includes all compensation from sources within and outside the United States.

If you check the second "Yes" box, you must attach a statement to your return.

For details about the statement and the alternative method, see *Services Performed Partly Within and Partly Outside the United States*, earlier.

Item L

If you're claiming exemption from income tax under a U.S. income tax treaty with a foreign country on Form 1040-NR, you must provide all the information requested in item L.

Line 1. If you're a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and that country to properly complete item L. You can download the complete text of most U.S. tax treaties at [IRS.gov](https://www.irs.gov).

Enter "tax treaties" in the search box and click on *United States Income Tax Treaties - A to Z*. Technical explanations for many of those treaties are also available at that site.

Column (a), Country. Enter the treaty country that qualifies you for treaty benefits.

Column (b), Tax treaty article. Enter the number of the treaty article that exempts the income from U.S. tax.

Column (c), Number of months claimed in prior tax years. Enter the number of months in prior tax years for which you claimed an exemption from U.S. tax based on the specified treaty article.

Column (d), Amount of exempt income in current tax year. Enter the amount of income in the current tax year that is exempt from U.S. tax based on the specified treaty article.

Line (e), Total. Add the amounts in column (d). Enter the total on Schedule OI (Form 1040-NR), item L, line 1e; and on Form 1040-NR, page 1, line 1k. Do not include this amount on any other line of the Form 1040-NR.

Attach any Form 1042-S you received for treaty-exempt income to Form 1040-NR, page 1. If required, also attach Form 8833. See Treaty-based return position disclosure, later.

Example. Andrea is a citizen of Italy and was a resident there until September 2024, when Andrea moved to the United States to accept a position as a high school teacher at an accredited public school. Andrea came to the United States on a J-1 visa (Exchange Visitor) and signed a contract to teach for 2 years at this U.S. school. Andrea began teaching in September 2024 and plans to continue teaching through May 2026.

Andrea's salary per school year is \$40,000. Andrea plans to return to

Italy in June 2026 and resume Andrea's Italian residence. For calendar year 2025, Andrea earned \$40,000 from the teaching position, which is exempt from income tax per the tax treaty between the United States and Italy.

For tax year 2025, Andrea completes Schedule OI, item L, by entering "Italy" in column (a); the applicable tax treaty article, "20," in column (b); the number of months of treaty-exempt income in prior years, "4," in column (c); and the amount of exempt income in the current tax year, "\$40,000," in column (d). Andrea will report the total amount of exempt income in row (e), "\$40,000," on Form 1040-NR, line 1k.

Line 2. Check "Yes" if you were subject to tax in a foreign country on any of the income reported in column (d) of line 1.

Line 3. Check “Yes” if you’re claiming tax treaty benefits pursuant to a Competent Authority determination allowing you to do so. You must attach to your tax return a copy of the Competent Authority determination letter.



If you’re claiming tax treaty benefits and you failed to submit adequate documentation to a withholding agent, you must attach to your tax return all information that would’ve otherwise been required on the withholding tax document (for example, all information required on Form W-8BEN (Individuals), Form W-8BEN-E (Entities), or Form 8233).

Treaty-based return position disclosure.

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces)

your tax, you must generally report certain information on Form 8833 and attach it to Form 1040-NR.

If you fail to report the required information, you will be charged a penalty of \$1,000 for each failure, unless you show that such failure is due to reasonable cause and not willful neglect. For more details, see Form 8833 and its instructions.

Exceptions. You don't have to file Form 8833 for any of the following. See Pub. 519 for more items.

1. You claim a treaty that reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodic income ordinarily subject to the 30% rate.
2. You claim a treaty that reduces or modifies the taxation of income from dependent personal services,

pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.

3. You claim an international social security agreement (often called a totalization agreement), or a diplomatic or consular agreement, reduces or modifies the taxation of income.
4. You're a partner in a partnership or a beneficiary of an estate or trust that reports the required information on its return.
5. The payments or items of income that are otherwise required to be disclosed total no more than \$10,000.

Item M

Line 1. Check the box if 2025 is the first year you're making an election to treat income

from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). The election applies to all income from real property located in the United States and held for the production of income and to all income from any interest in that property.

The election will remain effective for all future tax years unless you revoke it. See *Income From Real Property* in chapter 4 of Pub. 519 for more details on how to make and revoke this election.

Line 2. Check the box if:

1. You've made an election in a previous tax year to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d), and
2. You haven't revoked that election.

Instructions for Schedule P (Form 1040-NR)—Foreign Partner's Interests in Certain Partnerships Transferred During Tax Year



*Do **not** use Schedule P (Form 1040-NR) with Form 1040 or Form 1040-SR. Use Schedule P (Form 1040-NR) only with Form 1040-NR.*

General Instructions

Purpose of Schedule

Schedule P (Form 1040-NR) is used by a nonresident alien, foreign trust, or foreign estate ("transferor") to report information and calculate gain or loss regarding its transfer of an interest in a partnership that is either directly or indirectly engaged in the conduct of a trade or business within the United States or holds any U.S. real property interests.

Who Must Complete Schedule P

Complete Schedule P (Form 1040-NR) only if you transferred a partnership interest subject to section 864(c)(8) or 897(g).

For more information, see Pub. 519 and Pub. 541, Partnerships.

Section 864(c)(8) provides that if a foreign transferor owns, directly or indirectly, an interest in a partnership that is engaged in the conduct of a trade or business within the United States, the gain or loss recognized by the foreign transferor on the transfer of all (or any portion) of the interest is treated as an effectively connected gain or loss, limited to the partner's allocable share of the gain or loss on a deemed sale of the partnership's U.S. trade or business assets. A transfer means a sale, exchange, or other disposition, and includes a distribution from a partnership to a partner to the extent that gain or loss is recognized on the distribution, as well as a transfer treated as a sale or exchange under

section 707(a)(2)(B). This requirement applies to transfers that occurred on or after November 27, 2017.

Similarly, section 897(g) requires that if a transferor disposes of an interest in a partnership that directly or indirectly holds U.S. real property interests, the amount received that is attributable to the partnership's U.S. real property interests is considered received from the sale or exchange of U.S. real property interests. As a result, that portion of the gain or loss must be included in determining the transferor's U.S. trade or business income.

Filing Exceptions

- Don't file Schedule P (Form 1040-NR) if you haven't transferred an interest in a partnership that is either directly or indirectly engaged in the conduct of a trade or business within the United States or holds any U.S. real property interests.

- Don't complete Schedule P (Form 1040-NR), Part II, if you transferred an interest in a partnership that is either directly or indirectly engaged in trade or business within the United States and, pursuant to an applicable income tax treaty, all of the gain or loss from the transfer of the partnership interest is attributable to assets, other than real property, that don't form part of a U.S. permanent establishment or fixed place of business, and you file a protective tax return under Regulations section 1.874-1(b)(6).

See also the instructions for Form 8833.

How To Complete the Schedule P

- Use the information from the Schedule K-3 (Form 1065) you received from the partnership. For example, you will use Part XIII of the Schedule K-3 (Form 1065) to complete lines 4, 6, 7, 13, 14, and 18 of Schedule P (Form 1040-NR), Part II.



If you're required to complete this schedule but didn't receive a Schedule K-3 (Form 1065), you will need to contact the partnership to obtain a copy.

- If an amount is reported on line 4 or 5 of Schedule K-3 (Form 1065), Part XIII, refer to Schedule K-1 (Form 1065), Part III, box 20, "Other Information", and:
 1. If an amount is reported in box 20 with code AC, Section 1(h)(5) gain (loss), enter the amount on Schedule P (Form 1040-NR), Part II, line 10.
 2. If an amount is reported in box 20 with code AD, Deemed section 1250 unrecaptured gain, enter the amount on Schedule P (Form 1040-NR), Part II, line 11.

Specific Instructions

Part I—Foreign Partner’s Interests in Certain Partnerships Transferred During Tax Year

Report the transfer for up to four partnership interests on the Schedule P (Form 1040-NR). If you’re required to report your transfer of more than four partnership interests on Schedule P (Form 1040-NR), report the required information for those additional transfers on attached separate sheets using the same size and format as shown on the schedule.

Entities treated as partnerships for federal tax purposes include domestic or foreign limited liability partnerships (LLPs), limited liability companies (LLCs), and publicly traded partnerships within the meaning of section 7704(c)(1) that aren’t classified as corporations for federal income tax purposes.

Don't include any interest in any entity classified as a disregarded entity as described under Regulations section 301.7701-2(c)(2).

Part I provides information regarding each partnership interest that was transferred during the tax year. Use a separate line for each partnership interest transferred during the year. If multiple interests in the same partnership were transferred during the year, report each on a separate line. For each entry in Part I, lines A through D, complete an entry in the corresponding column A through D of Part II.



If you're only required to complete Part I for a transaction (see Filing Exceptions, earlier), leave the corresponding column blank in Part II. For example, you would enter information for a transaction on Part I, line A, but leave Part II, column A, blank, even if you're required to report a second transaction in Part I, column B.

Columns (a), (b), and (c)

List the name, address, and employer identification number (EIN) of each directly or indirectly owned partnership interest if (1) the transfer of the interest resulted in gain or loss under section 864(c)(8) or Regulations section 1.864(c)(8)-1, or (2) the transfer of the interest resulted in gain or loss solely under section 897(g).

Columns (d)(1) and (d)(2)

Enter either the percentage interest in the partnership or the number of units in the partnership that you transferred in column (d)(1) or (d)(2), respectively. If you received a distribution but your ownership interest in the partnership remains unchanged, enter -0- in the relevant column (d)(1) or (d)(2).



The information you report in column (d)(1) or (d)(2) for a specific transaction should match the related

Schedule K-3 (Form 1065), Part XIII, item B1 or B2.

Column (e)

Enter the date(s) your partnership interest was acquired. If the partnership interest you transferred was obtained through multiple acquisitions, you must report the transfer of each acquired interest in a separate row with its respective acquisition date in column (e). Each reported transfer may result in a recognized short-term or long-term gain or loss, as appropriate.

Column (f)

Enter the date the partnership interest was transferred.

Part II—Foreign Partner's Gain or Loss on Transfer of Interests in Certain Partnerships

Before You Begin

- Complete lines 1 through 9 if your Schedule K-3 (Form 1065), Part XIII, includes information on lines 1 through 6 because the transfer of your partnership interest resulted in a section 864(c)(8) ordinary or capital gain or loss.
- Also, complete lines 10 through 17 if the transfer of that partnership interest resulted in a long-term capital gain or loss, and a collectibles gain or loss under section 1(h)(5) and/or an unrecaptured section 1250 gain under section 1(h)(6).
- Complete lines 1 through 3 and line 18 if your Schedule K-3 (Form 1065), Part XIII, includes information on line 7, if upon the transfer of your partnership interest, the partnership is deemed to have sold only

U.S. real property interests as defined under section 897(c)(1). For more information, see the line 18 instructions, later.



Use the column in Part II, columns A through D, that corresponds to the line in Part I, lines A through D, on which the transferred partnership interest is listed.

Line 1

Enter the amount you realized from the transfer of the partnership interest. The amount you realized includes the amount of cash received (or to be received), the fair market value of other property transferred (or to be transferred), the amount of any liabilities assumed by the transferee or to which the partnership interest is subject, and the reduction in your share of partnership liabilities. In the case of a distribution, the amount you realized is the sum of the amount of cash distributed (or to be distributed),

the fair market value of property distributed (or to be distributed), and the reduction in your share of partnership liabilities.

Line 2

Enter your outside basis, as defined under section 705, in the partnership interest as of the date of the transfer. See section 705 for the determination of the adjusted basis of a partnership interest. If you didn't transfer your entire interest in the partnership, enter your adjusted basis in the portion of the partnership interest that was transferred.

Line 3

Subtract line 2 from line 1.

Line 4

Enter the amount from Schedule K-3 (Form 1065), Part XIII, line 1.



The amount you report on line 4 for a specific transaction will also match the related Schedule K-1 (Form 1065), Part III, box 20, code AB, which you should have also received from the partnership.

Line 5

Subtract line 4 from line 3. If line 4 is less than zero (that is, a loss), treat the number entered on line 4 as positive and add that number to the amount reported on line 3. Enter the result on line 5.

Line 6

Enter the amount from Schedule K-3 (Form 1065), Part XIII, line 2.

Line 7

Enter the amount from Schedule K-3 (Form 1065), Part XIII, line 3.

Line 8

Enter the smaller of line 4 or 6. When determining which amount is smaller, treat both amounts as positive numbers.

However, enter -0- on line 8 if either of the following is true.

- Line 4 is zero or less and line 6 is greater than zero.
- Line 4 is greater than zero and line 6 is zero or less.

Report this portion of the gain or loss on Form 4797, Part II, line 10. Enter the information from Part I, columns (a) and (c), on Form 4797, line 10, column (a). Enter the information from Part I, columns (e) and (f), on Form 4797, line 10, columns (b) and (c), respectively. Enter the amount from Part II, line 8, on Form 4797, line 10, column (g).

Line 9

Enter the smaller of line 5 or 7. When determining which amount is smaller, treat both amounts as positive numbers. However, enter -0- on line 9 if either of the following is true.

- Line 5 is zero or less and line 7 is greater than zero.
- Line 5 is greater than zero and line 7 is zero or less.

Report this portion of the gain or loss on the transfer on Form 8949 using: Part I and checking box (C) if it is a short term gain or loss, or Part II and checking box (F) if it is a long term capital gain or loss. Enter:

- "From Schedule P (Form 1040-NR)" on Form 8949, column (a);
- The information from Part I, columns (e) and (f), on Form 8949, columns (b) and (c), respectively;

- The amounts from Part II, lines 1 and 2, on Form 8949, columns (d) and (e), respectively;
- The amount from Part II, line 9, on Form 8949, column (h);
- On Form 8949, column (g), as an adjustment of the difference between outside gain or loss (column (d) minus column (e)) and recognized capital gain or loss (column (h)), if applicable; and
- Code “P” on Form 8949, column (f), if you entered an amount on Form 8949, column (g).

If this is an installment sale, use Form 6252.



If there's a long-term capital gain or loss on line 5 and you're required to complete lines 10 through 17, don't enter this long-term capital gain or loss on Form 8949. You will redetermine this amount on line 17.

Line 10

Complete lines 10 through 17 only if the capital gain or loss on line 5 is long term and an amount was reported on your Schedule K-3 (Form 1065), Part XIII, line 4 or 5, or in Schedule K-1 (Form 1065), Part III, box 20, for code AC or AD. See the second bullet under *Before You Begin*, earlier.

Enter the amount of deemed outside collectibles gain under section 1(h)(5) from Schedule K-1 (Form 1065), Part III, box 20, code AC.

Line 11

Enter the amount of deemed outside unrecaptured section 1250 gain under section 1(h)(6) from Schedule K-1 (Form 1065), Part III, box 20, code AD.

Line 12

Add lines 10 and 11.

Line 13

Enter the amount of the aggregate effectively connected collectibles gain that would be recognized on the deemed sale of section 1(h)(5) collectible assets from Schedule K-3 (Form 1065), Part XIII, line 4.

Line 14

Enter the amount of the aggregate effectively connected unrecaptured section 1250 gain that would be recognized on the deemed sale of section 1(h)(6) gain assets from Schedule K-3 (Form 1065), Part XIII, line 5.

Line 15

Add lines 13 and 14.

Line 16

If the amount entered on line 9 is from line 5, then enter the amount from line 12. If the amount entered on line 9 is from line 7, then enter the amount from line 15.

If the amount entered on line 16 is from line 12, then include in income any collectibles gain on line 10 and any unrecaptured section 1250 gain on line 11. If the amount entered on line 16 is from line 15, then include in income any collectibles gain on line 13 and any unrecaptured section 1250 gain on line 14. See Forms 4797 and 8949, Schedule D (Form 1040), and their related instructions for reporting any collectibles gain or unrecaptured section 1250 gain.

Line 17

Subtract line 16 from line 9. Report this portion of the transfer on Form 8949, Part II, and check box (F).

Enter:

- "From Schedule P (Form 1040-NR)" on Form 8949, column (a);
- The information from Part I, columns (e) and (f), on Form 8949, columns (b) and (c), respectively;

- The amounts from Part II, lines 1 and 2, on Form 8949, columns (d) and (e), respectively;
- The amount from Part II, line 17, on Form 8949, column (h);
- On Form 8949, column (g), as an adjustment of the difference between outside gain or loss (column (d) minus column (e)) and recognized capital gain or loss (column (h)), if applicable; and
- Code "P" on Form 8949, column (f), if you entered an amount on Form 8949, column (g). If this is an installment sale, use Form 6252.

Line 18

Enter the amount from Schedule K-3 (Form 1065), Part XIII, line 7. Complete this line if the partnership is deemed to have sold only U.S. real property interests as defined under section 897(c)(1).

Under these circumstances, there should be no entries on lines 1 through 6 and 8 of Schedule K-3 (Form 1065), Part XIII.

Enter this amount on Form 8949, Form 4797, and Schedule D, as appropriate. If this is an installment sale, use Form 6252.



You will need to contact the partnership if there are entries on other lines of the Schedule K-3 (Form 1065), Part XIII, in addition to line 7.

Tax Topics

All topics are available in Spanish (and most topics are available in Chinese, Korean, Vietnamese, and Russian).

You can read these Tax Topics at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).

Tax information for aliens.

- 851—Resident and Nonresident Aliens.
- 856—Foreign Tax Credit.

- 857—Individual Taxpayer Identification Number (ITIN)—Form W-7.
- 858—Alien Tax Clearance.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all records and other material (in paper or electronic format) you file with us, including this tax return.

It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number or email address.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or territories to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United

States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, call or visit any Internal Revenue Service office.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood.

Often, this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it's more difficult.

We welcome your comments about these instructions and your suggestions for future editions. You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW
IR-6526
Washington, DC 20224
USA

Don't send your Form 1040-NR to this address. Instead, see *Where To File*, earlier.

Although we can't respond individually to each comment received, we do appreciate

your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. The estimated average time burden for all taxpayers filing a Form 1040-NR is 10 hours, with an average cost of \$260 per return. This average includes all related forms and schedules, across all preparation methods and taxpayer activities. Within these estimates, there is significant variation in taxpayer activity

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation

software costs. Tax preparation fees vary widely depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*, earlier.

The table shows burden estimates as of October 1, 2025 for taxpayers filing a 2025 Form 1040-NR tax return.

Form	Average Time Burden (Hours)	Average Cost
1040-NR	10	\$260

* Dollars rounded to the nearest \$10.

Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

The right to be informed. Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The right to quality service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The right to pay no more than the correct amount of tax. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

The right to challenge the IRS's position and be heard. Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

The right to appeal an IRS decision in an independent forum. Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the IRS Independent Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The right to finality. Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The right to privacy. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

The right to confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](#) if they cannot afford representation.

The right to a fair and just tax system. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the [Taxpayer Advocate Service](#) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights).

2025 Tax Rate Schedule for Estates and Trusts

Use Schedule W below to figure your tax.

Schedule W

Use this schedule for a nonresident alien estate or trust

If line 15 is:

<i>Over—</i>	<i>But not over—</i>	The tax is:	<i>Of the amount over—</i>
\$0	\$3,150	- - - - -10%	\$0
\$3,150	\$11,450	\$315.00 + 24%	\$3,150
\$11,450	\$15,650	\$2,307.00 + 35%	\$11,450
\$15,650	- - - - -	\$3,777.00 + 37%	\$15,650

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