

Form **1040-NR**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

# U.S. Nonresident Alien Income Tax Return

**2023**



Form 1040-NR (Rev. 2023) Catalog Number 71960T  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



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For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_

See separate instructions.

Your first name and middle initial	Last name	Your identifying number (see instructions)
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Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
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City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
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Foreign country name	Foreign province/state/county	Foreign postal code
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<b>Filing Status</b> Check only one box.	<input type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____
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<b>Digital Assets</b>	At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
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<b>Dependents</b> (see instructions):  If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
					Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

<b>Income Effectively Connected With U.S. Trade or Business</b>  <b>Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.</b>  If you did not get a Form W-2, see instructions.	<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)			<b>1a</b>		
	<b>b</b>	Household employee wages not reported on Form(s) W-2			<b>1b</b>		
	<b>c</b>	Tip income not reported on line 1a (see instructions)			<b>1c</b>		
	<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			<b>1d</b>		
	<b>e</b>	Taxable dependent care benefits from Form 2441, line 26			<b>1e</b>		
	<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29			<b>1f</b>		
	<b>g</b>	Wages from Form 8919, line 6			<b>1g</b>		
	<b>h</b>	Other earned income (see instructions)			<b>1h</b>		
	<b>i</b>	Reserved for future use		<b>1i</b>			
	<b>j</b>	Reserved for future use		<b>1j</b>			
	<b>k</b>	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)		<b>1k</b>			
	<b>z</b>	Add lines 1a through 1h		<b>1z</b>			
	<b>2a</b>	Tax-exempt interest	<b>2a</b>		<b>b</b> Taxable interest	<b>2b</b>	
	<b>3a</b>	Qualified dividends	<b>3a</b>		<b>b</b> Ordinary dividends	<b>3b</b>	
	<b>4a</b>	IRA distributions	<b>4a</b>		<b>b</b> Taxable amount	<b>4b</b>	
	<b>5a</b>	Pensions and annuities	<b>5a</b>		<b>b</b> Taxable amount	<b>5b</b>	
	<b>6</b>	Reserved for future use			<b>6</b>		
	<b>7</b>	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>			<b>7</b>		
	<b>8</b>	Additional income from Schedule 1 (Form 1040), line 10			<b>8</b>		
	<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>			<b>9</b>		
<b>10</b>	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b>			<b>10</b>			
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>			<b>11</b>			
<b>12</b>	<b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			<b>12</b>			
<b>13a</b>	Qualified business income deduction from Form 8995 or Form 8995-A	<b>13a</b>					
<b>b</b>	Exemptions for estates and trusts only (see instructions)	<b>13b</b>					
<b>c</b>	Add lines 13a and 13b			<b>13c</b>			
<b>14</b>	Add lines 12 and 13c			<b>14</b>			
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>			<b>15</b>			

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	
	<b>17</b>	Amount from Schedule 2 (Form 1040), line 3 . . . . .	<b>17</b>	
	<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040) . . . . .	<b>19</b>	
	<b>20</b>	Amount from Schedule 3 (Form 1040), line 8 . . . . .	<b>20</b>	
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	
	<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 . . . . .	<b>23a</b>	
	<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 . . . . .	<b>23b</b>	
	<b>c</b>	Transportation tax (see instructions) . . . . .	<b>23c</b>	
	<b>d</b>	Add lines 23a through 23c . . . . .	<b>23d</b>	
	<b>24</b>	Add lines 22 and 23d. This is your <b>total tax</b> . . . . .	<b>24</b>	
<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	
	<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	
	<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	
	<b>e</b>	Form(s) 8805 . . . . .	<b>25e</b>	
	<b>f</b>	Form(s) 8288-A . . . . .	<b>25f</b>	
	<b>g</b>	Form(s) 1042-S . . . . .	<b>25g</b>	
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return . . . . .	<b>26</b>	
	<b>27</b>	Reserved for future use . . . . .	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812 (Form 1040) . . . . .	<b>28</b>	
	<b>29</b>	Credit for amount paid with Form 1040-C . . . . .	<b>29</b>	
	<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
	<b>31</b>	Amount from Schedule 3 (Form 1040), line 15 . . . . .	<b>31</b>	
	<b>32</b>	Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>		



Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . .				34	
	35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>				35a	
	b	Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d	Account number					
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. _____					
	36	Amount of line 34 you want <b>applied to your 2024 estimated tax</b> . . .				36	
Amount You Owe	37	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions . . . . .				37	
	38	Estimated tax penalty (see instructions) . . . . .				38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>						
	Designee's name		Phone no.		Personal identification number (PIN)		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Your signature		Date	Your occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
Paid Preparer Use Only	Preparer's name		Preparer's signature		Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name					Phone no.	
	Firm's address					Firm's EIN	