

Form 1040-NR

Department of the Treasury
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

OMB No. 1545-0074

2024



Form 1040-NR (Rev.2024) Catalog Number 71960T
Department of the Treasury **Internal Revenue Service** www.irs.gov



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For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, 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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Filing Status 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: _____

Digital Assets	At any time during 2024, 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"/> Yes <input type="checkbox"/> No
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Dependents (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"/>

Income Effectively Connected	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	

**With U.S.
Trade or
Business**

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.

If you did not
get a Form
W-2, see
instructions.

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

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	
	17	Amount from Schedule 2 (Form 1040), line 3	17	
	18	Add lines 16 and 17	18	
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19	
	20	Amount from Schedule 3 (Form 1040), line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
		23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a
b		Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b	
c		Transportation tax (see instructions)	23c	
d		Add lines 23a through 23c	23d	
24		Add lines 22 and 23d. This is your total tax	24	
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	
	e	Form(s) 8805	25e	
	f	Form(s) 8288-A	25f	
	g	Form(s) 1042-S	25g	
26	2024 estimated tax payments and amount applied from 2023 return	26		

	27 Reserved for future use	27			
	28 Additional child tax credit from Schedule 8812 (Form 1040)	28			
	29 Credit for amount paid with Form 1040-C	29			
	30 Reserved for future use	30			
	31 Amount from Schedule 3 (Form 1040), line 15	31			
	32 Add lines 28, 29, and 31. These are your total other payments and refundable credits		32		
	33 Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments		33		
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34		
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		35a		
	b Routing number <table border="1" style="display: inline-table; width: 150px; height: 20px; vertical-align: middle;"></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
	d Account number <table border="1" style="display: inline-table; width: 200px; height: 20px; vertical-align: middle;"></table>				
Direct deposit? See instructions.	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 applied to your 2025 estimated tax	36			
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments 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"/> Yes. Complete below. <input type="checkbox"/> No Designee's name _____ Phone no. _____ Personal identification number (PIN) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table>				
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.) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table>	
	Phone no. _____		Email address _____		
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	