

Note: *The draft you are looking for begins on the next page.*



Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**SCHEDULE A
(Form 1040-NR)**

Itemized Deductions

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.

▶ Attach to Form 1040-NR.

2020
Attachment
Sequence No. **7A**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

Name(s) shown on Form 1040-NR

Your identifying number

Taxes You Paid	1a State and local income taxes	1a	1b
	b Enter the smaller of line 1a or \$10,000 (\$5,000 if you checked Married under <i>Filing Status</i> on page 1 of Form 1040-NR)		
Gifts to U.S. Charities	2 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2	5
	Caution: If you made a gift and received a benefit in return, see instructions. 3 Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals must attach Form 8283 if line 3 is over \$500	3	
	4 Carryover from prior year	4	
	5 Add lines 2 through 4		
Casualty and Theft Losses	6 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	6	6
Other Itemized Deductions	7 Other—from list in instructions. List type and amount ▶ _____ _____ _____ _____ _____ _____		7
Total Itemized Deductions	8 Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12		8