

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)

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

Check only one box.

 Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital AssetsAt 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.) Yes No**Dependents**
(see instructions):If more than four dependents, see instructions and check here **Income Effectively Connected 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.

(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

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a
1b	Household employee wages not reported on Form(s) W-2	1b
1c	Tip income not reported on line 1a (see instructions)	1c
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
1e	Taxable dependent care benefits from Form 2441, line 26	1e
1f	Employer-provided adoption benefits from Form 8839, line 29	1f
1g	Wages from Form 8919, line 6	1g
1h	Other earned income (see instructions)	1h
1i	Reserved for future use	1i
1j	Reserved for future use	1j
1k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k
1z	Add lines 1a through 1h	1z
2a	Tax-exempt interest	2a
3a	Qualified dividends	3a
4a	IRA distributions	4a
5a	Pensions and annuities	5a
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

SCHEDULE A (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Name shown on Form 1040-NR

Itemized Deductions

Attach to Form 1040-NR.

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **7A**

Taxes You Paid	1a State and local income taxes	1a		1b
	b Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately)			
Gifts to U.S. Charities Caution: If you made a gift and got a benefit for it, see instructions.	2 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2		5
	3 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	3		
	4 Carryover from prior year	4		
	5 Add lines 2 through 4			
	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			
Other Itemized Deductions	7 Other—from list in instructions. List type and amount: ----- ----- ----- ----- ----- ----- ----- -----			7
	8 Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72749E

Schedule A (Form 1040-NR) 2024

SCHEDULE NEC
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

OMB No. 1545-0074

2024

Attachment
Sequence No. 7B

Name shown on Form 1040-NR

Your identifying number

Attach to Form 1040-NR.
Go to www.irs.gov/Form1040NR for instructions and the latest information.

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income	(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
				%	%
1 Dividends and dividend equivalents:					
a Dividends paid by U.S. corporations	1a				
b Dividends paid by foreign corporations	1b				
c Dividend equivalent payments received with respect to section 871(m) transactions	1c				
2 Interest:					
a Mortgage	2a				
b Paid by foreign corporations	2b				
c Other	2c				
3 Industrial royalties (patents, trademarks, etc.)	3				
4 Motion picture or TV copyright royalties	4				
5 Other royalties (copyrights, recording, publishing, etc.)	5				
6 Real property income and natural resources royalties	6				
7 Pensions and annuities	7				
8 Social security benefits	8				
9 Capital gain from line 18 below	9				
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.					
a Winnings _____	10c				
b Losses _____	11				
11 Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	12				
12 Other (specify): _____	13				
13 Add lines 1a through 12 in columns (a) through (d)	14				
14 Multiply line 13 by rate of tax at top of each column					
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a	15				

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS	(g) GAIN
						If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).
17	Add columns (f) and (g) of line 16					17 ()	
18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-					18	

SCHEDULE OI
(Form 1040-NR)Department of the Treasury
Internal Revenue Service**Other Information**

OMB No. 1545-0074

Attach to Form 1040-NR.

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

Answer all questions.

2024Attachment
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

A Of what country or countries were you a citizen or national during the tax year? _____

B In what country did you claim residence for tax purposes during the tax year? _____

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No

D Were you ever:
1. A U.S. citizen? Yes No
2. A green card holder (lawful permanent resident) of the United States? Yes No
If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. _____

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
If you answered "Yes," indicate the date and nature of the change: _____

G List all dates you entered and left the United States during 2024. See instructions.

Note: If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H Canada Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2022 _____, 2023 _____, and 2024 _____.

I Did you file a U.S. income tax return for any prior year? Yes No
If "Yes," give the latest year and form number you filed: _____

J Are you filing a return for a trust? Yes No
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No

K Did you receive total compensation of \$250,000 or more during the tax year? Yes No
If "Yes," did you use an alternative method to determine the source of this compensation? Yes No

L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) **Total.** Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No
If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are 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). See instructions

2. You have made an election in a previous year that has not been revoked, 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). See instructions

**SCHEDULE 1
(Form 1040)**Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.**Part I Additional Income**

1	1
2a	2a
3	3
4	4
5	5
6	6
7	7
8a ()	
8b	
8c	
8d ()	
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8s ()	
8t	
8u	
8v	
8z	
9	9
10	10

1 Taxable refunds, credits, or offsets of state and local income taxes

2a Alimony received

 b Date of original divorce or separation agreement (see instructions): _____

3 Business income or (loss). Attach Schedule C

4 Other gains or (losses). Attach Form 4797

5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

6 Farm income or (loss). Attach Schedule F

7 Unemployment compensation

8 Other income:

 a Net operating loss

 b Gambling

 c Cancellation of debt

 d Foreign earned income exclusion from Form 2555

 e Income from Form 8853

 f Income from Form 8889

 g Alaska Permanent Fund dividends

 h Jury duty pay

 i Prizes and awards

 j Activity not engaged in for profit income

 k Stock options

 l 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

 m Olympic and Paralympic medals and USOC prize money (see instructions)

 n Section 951(a) inclusion (see instructions)

 o Section 951A(a) inclusion (see instructions)

 p Section 461(l) excess business loss adjustment

 q Taxable distributions from an ABLE account (see instructions)

 r Scholarship and fellowship grants not reported on Form W-2

 s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d

 t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan

 u Wages earned while incarcerated

 v Digital assets received as ordinary income not reported elsewhere. See instructions

 z Other income. List type and amount: _____

9 Total other income. Add lines 8a through 8z

10 Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8

Part II Adjustments to Income

11	Educator expenses	11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12
13	Health savings account deduction. Attach Form 8889	13
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14
15	Deductible part of self-employment tax. Attach Schedule SE	15
16	Self-employed SEP, SIMPLE, and qualified plans	16
17	Self-employed health insurance deduction	17
18	Penalty on early withdrawal of savings	18
19a	Alimony paid	19a
b	Recipient's SSN	
c	Date of original divorce or separation agreement (see instructions):	
20	IRA deduction	20
21	Student loan interest deduction	21
22	Reserved for future use	22
23	Archer MSA deduction	23
24	Other adjustments:	
a	Jury duty pay (see instructions)	24a
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c
d	Reforestation amortization and expenses	24d
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e
f	Contributions to section 501(c)(18)(D) pension plans	24f
g	Contributions by certain chaplains to section 403(b) plans	24g
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h
i	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	24i
j	Housing deduction from Form 2555	24j
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k
z	Other adjustments. List type and amount:	24z
25	Total other adjustments. Add lines 24a through 24z	25
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26

**SCHEDULE 2
(Form 1040)**Department of the Treasury
Internal Revenue Service**Additional Taxes**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Tax

1 Additions to tax:

- a Excess advance premium tax credit repayment. Attach Form 8962
- b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)
- c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)
- d Recapture of net EPE from Form 4255, line 2a, column (l)
- e Excessive payments (EP) from Form 4255. Check applicable box and enter amount.
 - (i) Line 1a, column (n) (ii) Line 1c, column (n)
 - (iii) Line 1d, column (n) (iv) Line 2a, column (n)
- f 20% EP from Form 4255. Check applicable box and enter amount. See instructions.
 - (i) Line 1a, column (o) (ii) Line 1c, column (o)
 - (iii) Line 1d, column (o) (iv) Line 2a, column (o)
- y Other additions to tax (see instructions): _____
- z Add lines 1a through 1y

2 Alternative minimum tax. Attach Form 6251

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

1a		
1b		
1c		
1d		
1e		
1f		
1y		
1z		
2		
3		

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE

5 Social security and Medicare tax on unreported tip income. Attach Form 4137

6 Uncollected social security and Medicare tax on wages. Attach Form 8919 .

7 Total additional social security and Medicare tax. Add lines 5 and 6

8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.
If not required, check here

9 Household employment taxes. Attach Schedule H

10 Repayment of first-time homebuyer credit. Attach Form 5405 if required

11 Additional Medicare Tax. Attach Form 8959

12 Net investment income tax. Attach Form 8960

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12

14 Interest on tax due on installment income from the sale of certain residential lots and timeshares

15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000

16 Recapture of low-income housing credit. Attach Form 8611

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(continued on page 2)

Part II Other Taxes (continued)

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount:	17a		
b Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
c Additional tax on HSA distributions. Attach Form 8889	17c		
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j Section 72(m)(5) excess benefits tax	17j		
k Golden parachute payments	17k		
l Tax on accumulation distribution of trusts	17l		
m Excise tax on insider stock compensation from an expatriated corporation	17m		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q Any interest from Form 8621, line 24	17q		
z Any other taxes. List type and amount: _____	17z		
18 Total additional taxes. Add lines 17a through 17z	18		
19 Recapture of net EPE from Form 4255, line 1d, column (l)	19		
20 Section 965 net tax liability installment from Form 965-A	20		
21 Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21		

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2
3	Education credits from Form 8863, line 19	3
4	Retirement savings contributions credit. Attach Form 8880	4
5a	Residential clean energy credit from Form 5695, line 15	5a
b	Energy efficient home improvement credit from Form 5695, line 32	5b
6	Other nonrefundable credits:	
a	General business credit. Attach Form 3800	6a
b	Credit for prior year minimum tax. Attach Form 8801	6b
c	Adoption credit. Attach Form 8839	6c
d	Credit for the elderly or disabled. Attach Schedule R	6d
e	Reserved for future use	6e
f	Clean vehicle credit. Attach Form 8936	6f
g	Mortgage interest credit. Attach Form 8396	6g
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h
i	Qualified electric vehicle credit. Attach Form 8834	6i
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j
k	Credit to holders of tax credit bonds. Attach Form 8912	6k
l	Amount on Form 8978, line 14. See instructions	6l
m	Credit for previously owned clean vehicles. Attach Form 8936	6m
z	Other nonrefundable credits. List type and amount: _____	6z
7	Total other nonrefundable credits. Add lines 6a through 6z	7
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9
10	Amount paid with request for extension to file (see instructions)	10
11	Excess social security and tier 1 RRTA tax withheld	11
12	Credit for federal tax on fuels. Attach Form 4136	12
13	Other payments or refundable credits:	
a	Form 2439	13a
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c
d	Deferred amount of net 965 tax liability (see instructions)	13d
z	Other refundable credits (see instructions): _____	13z
14	Total other payments or refundable credits. Add lines 13a through 13z	14
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040) 2024