

**1040-NR** Department of the Treasury Internal Revenue Service **2024** (OMB No. 1545-0047) (Form 1040-NR, 2024)

For the year Jan. 1 (Dec. 31, 2024), or other tax year beginning 2024, ending 2024

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 postal code Foreign postal code

**Filing Status**  
☐ 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 for not your dependent.

**Digital Assets**  
 Did 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. (b) First name Last name (c) Dependent's identifying number (d) Relationship to you (e) Enter the box if you are the parent (f) Enter the box if you are the grandparent

**Income**  
 1a Total amount from Form(s) W-2, line 1 (see instructions) 1b  
 1c Household employee wages not reported on Form(s) W-2 1c  
 1d Tip income not reported on line 1a (see instructions) 1d  
 1e Medically-related payments not reported on Form(s) W-2 (see instructions) 1e  
 1f Taxable dependent care benefits from Form 2421, line 26 1f  
 1g Employer-provided adoption benefits from Form 8839, line 28 1g  
 1h Wages from Form 991-B, line 6 1h  
 1i Other earned income (see instructions) 1i  
 1j Reserved for future use 1j  
 1k Reserved for future use 1k  
 1l Total income exempt by a treaty from Schedule OI (Form 1040-NR), item 1, line 10 1l  
 1m Add lines 1a through 1i 1m  
 1n Tax-exempt interest 1n  
 1o Qualified dividends 1o  
 1p PFD distributions 1p  
 1q Penalties and annuities 1q  
 1r Reserved for future use 1r  
 1s Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ☐ 1s  
 1t Additional income from Schedule 1 (Form 1040), line 10 1t  
 1u Add lines 1a, 1c, 1d, 1e, 1f, 1g, 1h, 1i, 1j, 1k, 1l, 1m, 1n, 1o, 1p, 1q, 1r, 1s, and 1t. This is your total effectively connected income 1u  
 1v Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income 1v  
 1w Subtract line 1v from line 1u. This is your adjusted gross income 1w  
 1x Personal deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deductions (see instructions) 1x  
 1y Qualified business income deduction from Form 8880 or Form 8880-A 1y  
 1z Exemptions for estates and trusts only (see instructions) 1z  
 1aa Add lines 1x and 1y 1aa  
 1ab Add lines 1z and 1aa 1ab  
 1ac Subtract line 1ab from line 1w. If you or your spouse is a resident of India, this is your taxable income 1ac

For Schedules, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. See Form 1040-NR, instructions. Form 1040-NR (2024)

# 2024

## Instructions for Form 1040-NR



### U.S. Nonresident Alien Income Tax Return

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## IRS Form 1040-NR and Schedules

Use the base form and Schedule OI...

only the schedules that are right for you.\*

