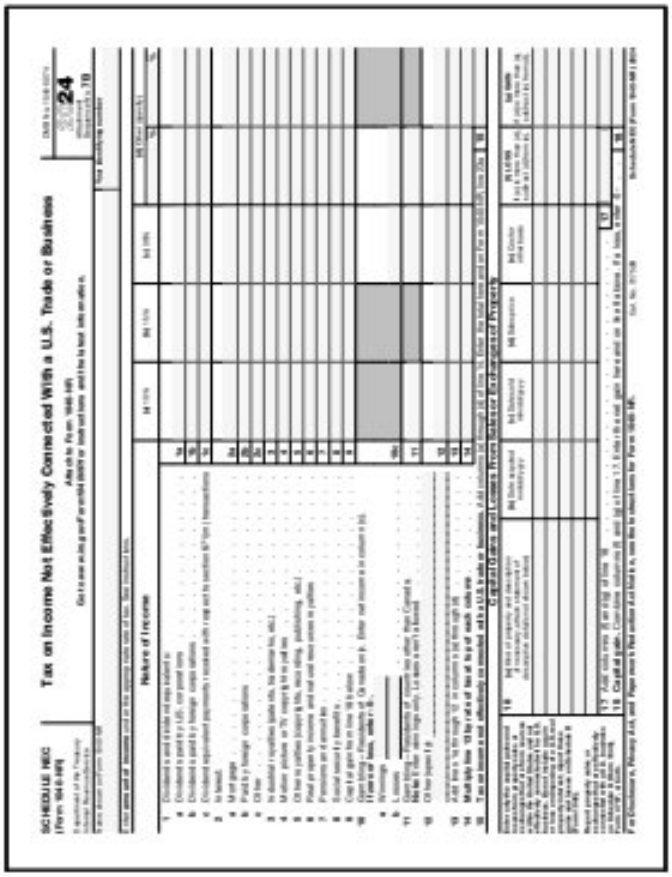


SCHEDULE NEC (Form 1040-NR)

Department of the Treasury Internal Revenue Service

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

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR and to its tax info on it.

2024

Attachment Sequence No. 70

Name shown on Form 1040-NR

Your social security number

If the area on the right of an income item is blank, the income is not effectively connected with a U.S. trade or business. If the area on the right of an income item is not blank, the income is effectively connected with a U.S. trade or business. Complete Part I only if you have income from U.S. sources or foreign income effectively connected with a U.S. trade or business.

	Nature of Income	(a) Form 1040-NR	(b) Form 1120-F	(c) Form 1065	(d) Other (specify)	(e) Total
1	Dividends paid and trade and exp. subject to					
2	Dividends paid by U.S. corporations					
3	Dividends paid by foreign corporations					
4	Interest, dividends, royalties, rents, and other payments received with respect to section 871(a) transactions					
5	Interest					
6	Net gain					
7	Fees by foreign corporations					
8	Oil, gas					
9	Income distributed to partners (guaranteed payments, distributive share, etc.)					
10	Income from sales or exchanges of real estate					
11	Other income from partnerships (royalty, film, music editing, publishing, etc.)					
12	Total program income and real estate income or profits					
13	Pensions and annuities					
14	Social security benefits					
15	Capital gain (loss)					
16	Other income (see instructions for Form 1040-NR)					
17	Total income (add lines 1 through 16)					
18	Multiply line 18 by rate of tax of each column					
19	Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 18. Enter the total here and on Form 1040-NR, line 23					

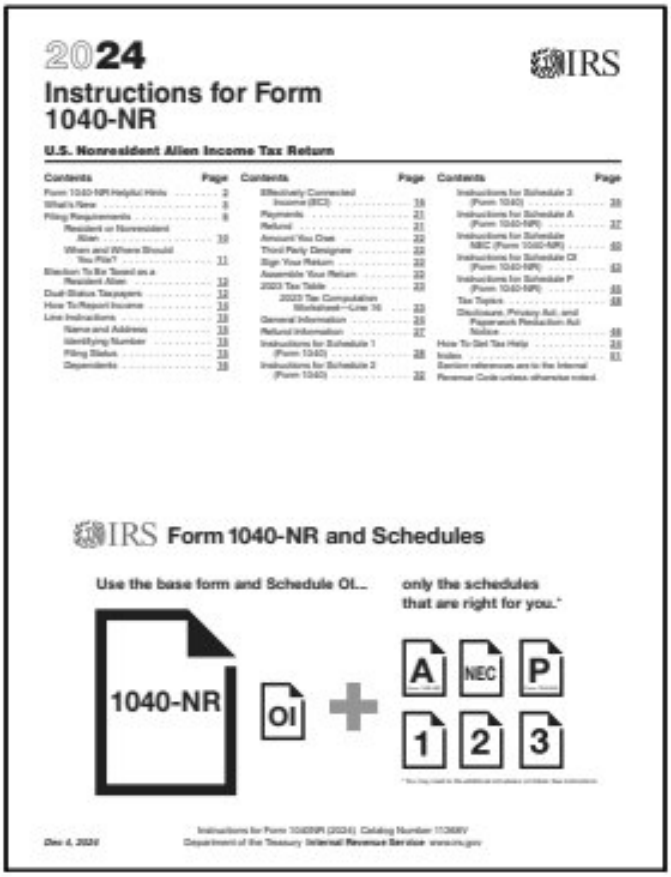
Complete Parts II and III only if you have income from Sales or Exchanges of Property

20	(a) Kind of property and description (b) Date acquired (mo., day, yr.) (c) Date sold (mo., day, yr.) (d) Sales price (e) Cost or other basis (f) Gain or (loss)					
21	Net gain (loss) (combine all amounts in the last column)					
22	Multiply line 21 by rate of tax					
23	Tax on income not effectively connected with a U.S. trade or business. Enter the total here and on Form 1040-NR, line 23					

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

Cat. No. 11710B

Schedule NEC (Form 1040-NR) 2024



2024

Instructions for Form 1040-NR

IRS

U.S. Nonresident Alien Income Tax Return

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Section references are to the Internal Revenue Code unless otherwise noted.

IRS **Form 1040-NR and Schedules**

Use the base form and Schedule OI... only the schedules that are right for you.*

*You may need to file additional schedules or forms. See instructions.

Dec 4, 2024

Instructions for Form 1040NR (2024) Catalog Number 11368V
Department of the Treasury Internal Revenue Service www.irs.gov