

Other Information

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

OMB No. 1545-0047
2024
OMB No. 1545-0047

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?

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. 179, chapter 4, for expatriation rules that apply to you.

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 2023. See instructions.

Note. If you're a resident of Canada or Mexico, check the box for Canada or Mexico and skip to line 11.

Date entered United States (month/day)	Date departed United States (month/day)	Date entered United States (month/day)	Date departed United States (month/day)

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during 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?

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.

(a) Country	(b) Tax treaty article	(c) Number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the current year (attach Form 8833 if required. See instructions.)

(d) Total. Enter this amount on Form 1040-NR, line 13. 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 (a) 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(es):

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(a). 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(b). See instructions. ☐

For instructions, filing tips, and e-file information, see the instructions for Form 1040-NR. Use the instructions for Form 1040-NR, Schedule OI from 1040-NR only when

2024
Instructions for Form
1040-NR



U.S. Nonresident Alien Income Tax Return

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