Form **1040-NR** Department of the Treasury—Internal Revenue Service **U.S. Nonresident Alien Income Tax Return** **2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

Your first name and middle initial	Last name	Your identifying number (see instructions)
JOHN A.	SMITH	Your SSN #

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

123 Main Street

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Spokane	WA	99251

Foreign country name	Foreign province/state/county	Foreign postal code
England, United Kingdom	London	Enter code here

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 Assets

At any time during 2025, 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 . . ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2025	☐ Yes	☐ Yes	☐ Yes	☐ Yes
(6) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

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.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	Enter W-2 info here
b	Household employee wages not reported on Form(s) W-2	1b	N/A
c	Tip income not reported on line 1a (see instructions)	1c	N/A
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	N/A
e	Taxable dependent care benefits from Form 2441, line 26	1e	N/A
f	Employer-provided adoption benefits from Form 8839, line 31	1f	N/A
g	Wages from Form 8919, line 6	1g	N/A
h	Other earned income (see instructions). Enter type and amount: _____	1h	N/A
i	Reserved for future use 1i		
j	Reserved for future use	1j	
k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e) 1k		
z	Add lines 1a through 1h	1z	Enter total here
2a	Tax-exempt interest 2a	b Taxable interest	2b N/A
3a	Qualified dividends 3a	b Ordinary dividends	3b N/A
c	Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b	
4a	IRA distributions 4a	b Taxable amount	4b N/A
c	Check if (see instructions) 1 ☐ Rollover	2 ☐ QCD 3 ☐ _____	
5a	Pensions and annuities 5a	b Taxable amount	5b N/A
c	Check if (see instructions) 1 ☐ Rollover	2 ☐ PSO 3 ☐ _____	
6	Reserved for future use	6	
7a	Capital gain or (loss). Attach Schedule D if required	7a	N/A
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____		
8	Additional income from Schedule 1 (Form 1040), line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your **total effectively connected income**	9	Enter total here
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income**	10	Form 1040, line 26
11a	Subtract line 10 from line 9. This is your **adjusted gross income**	11a	Enter total here

Tax and Credits	11b	Amount from line 11a (adjusted gross income)		11b	Enter line 11a here
	12	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		12	N/A
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a		
	b	Exemptions for estates and trusts only (see instructions)	13b		
	c	Additional deductions from Schedule 1-A, line 38	13c		
	14	Add lines 12 through 13c		14	Enter total here
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**		15	Enter total here
	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐		16	N/A
	17	Amount from Schedule 2 (Form 1040), line 3		17	
	18	Add lines 16 and 17		18	Enter total here
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)		19	N/A
	20	Amount from Schedule 3 (Form 1040), line 8		20	
	21	Add lines 19 and 20		21	Enter total here
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	Enter total here
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b		
	c	Transportation tax (see instructions)	23c		
	d	Add lines 23a through 23c		23d	Enter total here
	24	Add lines 22 and 23d. This is your **total tax**		24	Enter total here
Payments and Refundable Credits	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a	Enter W-2 box 2	
	b	Form(s) 1099	25b	N/A	
	c	Other forms (see instructions)	25c	N/A	
	d	Add lines 25a through 25c		25d	Enter 25a total
	e	Form(s) 8805		25e	N/A
	f	Form(s) 8288-A		25f	N/A
	g	Form(s) 1042-S		25g	N/A
	26	2025 estimated tax payments and amount applied from 2024 return		26	N/A
	27	Reserved for future use	27		
	28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here ☐	28	N/A	
	29	Credit for amount paid with Form 1040-C	29	N/A	
	30	Refundable adoption credit from Form 8839, line 13	30	N/A	
	31	Amount from Schedule 3 (Form 1040), line 15	31		
	32	Add lines 28, 29, 30, and 31. These are your **total other payments and refundable credits**		32	Enter total here
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your **total payments**		33	Enter total here
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	Enter total here
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐		35a	Enter if applicable
Direct deposit? See instructions.	b	Routing number ____ **c** Type: ☐ Checking ☐ Savings			
	d	Account number ____			
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. ____			
	36	Amount of line 34 you want **applied to your 2026 estimated tax**	36	0	
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	Enter amount here
	38	Estimated tax penalty (see instructions)	38		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☑ **No**

Designee's name ____ Phone no. ____ Personal identification number (PIN) ☐☐☐☐☐

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Student	☐☐☐☐☐☐

Phone no. **Enter phone no. here** Email address **Enter Whitworth or personal email address**

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
N/A				☐ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	