



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**SCHEDULE A
(Form 1040-NR)**

Itemized Deductions

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to Form 1040-NR.

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

2025
Attachment
Sequence No. **7A**

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

Name shown on Form 1040-NR

Your identifying number

Taxes You Paid	1a	State and local income taxes	1a			
	b	Enter the smaller of line 1a or \$40,000 (\$20,000 if married filing separately). If Form 1040-NR, line 11b is more than \$500,000 (\$250,000 if married filing separately), see instructions			1b	
Gifts to U.S. Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2			
	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			5	
	Casualty and Theft Losses	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			6
Other Itemized Deductions	7	Other—from list in instructions. List type and amount: ----- ----- ----- ----- ----- ----- -----				7
	Total Itemized Deductions	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12			8

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State and Local Tax Deduction Worksheet



Before you begin: If the amount on Schedule A (Form 1040-NR), line 1a is \$10,000 (\$5,000 if married filing separately) or less, enter the amount from Schedule A (Form 1040-NR), line 1a on Schedule A (Form 1040-NR), line 1b. You don't have to complete this worksheet.

- 1. Is the amount on Schedule A (Form 1040-NR), line 1a more than \$10,000 (\$5,000 if married filing separately)?
2. Enter the amount from Form 1040-NR, line 11b
3. Enter \$500,000 (\$250,000 if married filing separately)
4. Is the amount on line 2 more than the amount on line 3?
5. Multiply line 4 by 30% (0.30)
6. Subtract line 5 from line 1
7. Enter the larger of the amount on line 6 or \$10,000
8. State and local tax deduction. Enter the smaller of the amount on line 7 (half of the amount on line 7 if married filing separately), or the amount from Schedule A (Form 1040-NR), line 1b

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