



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

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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 P
(Form 1040-NR)Department of the Treasury
Internal Revenue Service

Name shown on Form 1040-NR (foreign partner)

Foreign Partner's Interests in Certain Partnerships Transferred During Tax Year

Attach to Form 1040-NR.

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

OMB No. 1545-0074

2025Attachment
Sequence No. **7D**

Your identifying number

Part I Foreign Partner's Interests in Certain Partnerships Transferred During Tax Year

(a) Name of partnership	(b) Address	(c) Employer Identification Number (EIN)	(d)(1) Percentage interest transferred	(d)(2) Units transferred	(e) Date acquired (mm/dd/yyyy)	(f) Date transferred (mm/dd/yyyy)
A						
B						
C						
D						

Note: If you have transferred more than four partnership interests, continue on separate Schedules P (Form 1040-NR) as needed. See instructions.

Enter the total number of transfers of partnership interests reported on all of your Schedules P (Form 1040-NR), Part I. See instructions

Enter the total proceeds/amount realized from the transfers of partnership interests reported on all of your Schedules P (Form 1040-NR), Part II, Line 1. See instructions

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

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Schedule P (Form 1040-NR) 2025 Created 4/17/25

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