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A sample 2025 return

Sample Student

A sample from NRI Clear, built from a made-up student's documents to show what the app produces. It is not a tax return: do not sign or mail it.
SSN or ITIN: Not needed for a practice copy

What follows

1. Form 1040-NR (2 pages), filled with our figures
2. Schedule OI (Form 1040-NR) (1 page), filled with our figures
3. Form 8843 (2 pages), filled with our figures
4. How we got these numbers

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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)
Sample	Student	

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

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

Foreign country name Foreign province/state/county Foreign postal code

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	16,475
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 31			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions). Enter type and amount: _____			1h	
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	10,000		
z	Add lines 1a through 1h			1z	16,475
2a	Tax-exempt interest	2a		b Taxable interest	2b
3a	Qualified dividends	3a		b Ordinary dividends	3b
c	Check if your child's dividends are included in 1 ☐ Line 3a		2 ☐ Line 3b		
4a	IRA distributions	4a		b Taxable amount	4b
c	Check if (see instructions) 1 ☐ Rollover		2 ☐ QCD	3 ☐	
5a	Pensions and annuities	5a		b Taxable amount	5b
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	
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	16,475
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income**			10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	16,475

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Tax and Credits	11b	Amount from line 11a (adjusted gross income)		11b	16,475
	12	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		12	
	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	
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**		15	16,475
	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐		16	1,739
	17	Amount from Schedule 2 (Form 1040), line 3		17	
	18	Add lines 16 and 17		18	1,739
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)		19	
	20	Amount from Schedule 3 (Form 1040), line 8		20	
	21	Add lines 19 and 20		21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	1,739
	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	
	24	Add lines 22 and 23d. This is your **total tax**		24	1,739
Payments and Refundable Credits	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a	1,979	
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	1,979
	e	Form(s) 8805		25e	
	f	Form(s) 8288-A		25f	
	g	Form(s) 1042-S		25g	
	26	2025 estimated tax payments and amount applied from 2024 return		26	
	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		
	29	Credit for amount paid with Form 1040-C	29		
	30	Refundable adoption credit from Form 8839, line 13	30		
	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	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your **total payments**		33	1,979
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	240
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐		35a	240
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		
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	
	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.)
Phone no.	Email address		

Paid Preparer Use Only

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

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SCHEDULE OI (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

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

OMB No. 1545-0074

2025

Attachment Sequence No. **7C**

Name shown on Form 1040-NR: Sample Student

Your identifying number

A Of what country or countries were you a citizen or national during the tax year? South Korea

B In what country did you claim residence for tax purposes during the tax year? South Korea

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ **Yes** ☑ **No**

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

E 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-1

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 2025. See instructions.

Note: If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
08/15/23			

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2023 140, 2024 340, and 2025 330.

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: 2024

J Are you filing a return for a trust? ☐ **Yes** ☑ **No**

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.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	**(b)** Tax treaty article	**(c)** Number of months claimed in prior tax years	**(d)** Amount of exempt income in current tax year
South Korea	21(1)		10,000

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 . . 10,000

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) 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 if:

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(d). 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(d). See instructions ☐

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Form **8843**

Department of the Treasury
Internal Revenue Service

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

Go to *www.irs.gov/Form8843* for the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **102**

For calendar year 2025, or tax year beginning , 2025, and ending , 20 .

Your first name and initial	Last name	Your U.S. taxpayer identification number (TIN), if any
Sample	Student	

Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return.

Address in country of residence	Address in the United States

Part I General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: F-1, 08/15/2023

b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.
F-1

2 Of what country or countries were you a citizen during the tax year? South Korea

3a What country or countries issued you a passport? South Korea

b Enter your passport number(s):

4a Enter the actual number of days you were present in the United States during:
2025 330 2024 340 2023 140

b Enter the number of days in 2025 you claim you can exclude for purposes of the substantial presence test: 330

Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2025:

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2025:

7 Enter the type of U.S. visa (J or Q) you held during: 2019 2020
2021 2022 2023 2024 . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8 Were you exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2019 through 2024)? ☐ **Yes** ☐ **No**
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2025:
Example State University, 100 College Avenue, Anytown, WA 98000, 555-0100

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2025:
International Student Office, 100 College Avenue, Anytown, WA 98000, 555-0101

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2019 2020
2021 2022 2023 F 2024 F . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years? ☐ **Yes** ☑ **No**
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2025, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? ☐ **Yes** ☑ **No**

14 If you checked the "Yes" box on line 13, explain:

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Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2025 and the dates of competition:

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s):

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States. See instructions.

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a:

c Enter the date you actually left the United States:

18 Physician's Statement:

I certify that _____
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that their condition or problem was preexisting.

_____
Name of physician or other medical official

_____
Physician's or other medical official's address and telephone number

_____ _____
Physician's or other medical official's signature Date

Sign here only if you are filing this form by itself and not with your U.S. tax return.

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

_____ _____
Your signature Date

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How we got these numbers

The same figures as the forms, with the reasoning behind them.

Forms your return needed

Required · Form 1040-NR

You had US income and are a nonresident for tax purposes.
Filed together with your return.

Required · Schedule OI (Form 1040-NR)

Required with every Form 1040-NR - it discloses your visa, travel and treaty claims.
Filed together with your return.

Required · Form 8843

Required for every F/J exempt individual; filed with your return.
Filed together with your return.

Optional · Form 843 + Form 8316

Your employer withheld $1,413 of Social Security and Medicare tax you were exempt from. Claim it back.
Mailed separately from your return.

Residency determination

As an F-1 student you are an "exempt individual" for your first 5 calendar years (this is year 3). Your US days don't count toward the substantial presence test, so you are a nonresident and file Form 1040-NR.

Weighted days counted	0
Days excluded as an exempt individual	810

Form 1040-NR - computed summary (tax year 2025)

These are the figures you reviewed and approved. Authoritative over the filled form pages.

Sample Student

Wages (W-2 box 1)	$18,475
Less: treaty-exempt wages (Art. 21(1))	-$2,000
Scholarship / fellowship (1042-S)	$8,000
Less: treaty-exempt scholarship (Art. 21(1))	-$8,000
Taxable scholarship	$0
Other income (1099-MISC)	$0
Dividends (Schedule NEC)	$0
Effectively connected income	**$16,475**
Standard deduction	$0
Taxable income	**$16,475**
Tax (graduated)	$1,739
Tax on Schedule NEC income (flat)	$0
Total tax	**$1,739**
Federal tax withheld	$1,979

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Refund **$240**

Assumptions

- Filing status assumed: single nonresident alien.
- Computed for tax year 2025 using single-filer graduated rates.
- No standard deduction (nonresident aliens generally cannot claim it).
- Interest paid by a US bank on a deposit account is not taxable to a nonresident (IRC section 871(i)), so we excluded it. If your interest is from a non-bank US source, tell us and we will tax it on Schedule NEC.
- South Korea treaty Article 21(1): $8,000 of scholarship/fellowship income is exempt from US tax.
- South Korea treaty Article 21(1): up to $2,000 of wages is exempt; we applied $2,000.

Schedule OI (Form 1040-NR)

Mandatory disclosure filed with every Form 1040-NR.

Item A - Country of citizenship
South Korea

Item B - Country of tax residence
South Korea

Item C - Visa type held
F-1

Item D - Immigration status changed during the year
No

Item E/F - Days present in the US (2025 / 2024 / 2023)
330 / 340 / 140

Item G - Dates entered and departed the US
in 08/15/2023 -> out present

Item H - Filed a US income tax return for a prior year
Yes - 2023, 2024

Item L - Income exempt under a US tax treaty
KR · Article 21(1) · $10,000

Item M - Ever applied for US permanent residence
No

Form 8843 (2025)

Required for every F/J exempt individual - even with no US income.

Name - Your name
Sample Student

ID - US taxpayer identification number
Not needed for a practice copy

1a - Visa type on entry / date entered US
F-1 · entered 08/15/2023

1b - Current nonimmigrant status / date changed
F-1

2 - Country of citizenship
South Korea

3a - Country issuing passport
South Korea

3b - Passport number
-

4a - Days present in US (2025 / 2024 / 2023)
330 / 340 / 140

4b - Days in line 4a excluded from the substantial presence test
330

9 - Academic institution attended
Example State University · 100 College Avenue, Anytown, WA 98000 · 555-0100

10 - Director of academic program
International Student Office · 100 College Avenue, Anytown, WA 98000 · 555-0101

11 - Visa type held in 2019-2024
2023: F-1, 2024: F-1

12 - Exempt as a student for any part of more than 5 calendar years
No

13 - Applied for or took steps toward US permanent residence
No

Due: April 15, 2026 (filed together with your Form 1040-NR)

FICA refund claim - Form 843 + Form 8316

Social Security and Medicare tax you were exempt from as a nonresident student.

Total refundable	**$1,413**
Example State University (SS $1,145 + Medicare $268)	$1,413

How to claim

1. Ask your employer for a refund of the Social Security and Medicare tax first - the IRS requires you to try this before filing.
2. If the employer refunds it, you're done. They will issue a corrected Form W-2c.
3. If the employer refuses or cannot, file Form 843 (Claim for Refund and Request for Abatement) together with Form 8316.
4. Attach: a copy of your W-2, your visa page, Form I-94, your I-20 (F-1) or DS-2019 (J-1), and your employer's written refusal if you have one.
5. Mail the claim to the IRS service center where your employer files their returns. This is a separate mailing from your 1040-NR.

This claim is mailed separately and does not change your income tax refund.

Before you file

- You have no SSN or ITIN. Form 8843 can still be filed without one - leave the field blank and do not invent a number.

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