SCHEDULE A (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040-NR.

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

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

OMB No. 1545-0074

2025

Attachment Sequence No. **7A**

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		
Caution: If you made a gift and got a benefit for it, see instructions.	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