

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																																																																																																																																																																																																																						
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City, town, or post office. If you have a foreign address, also complete spaces below. YOUR CITY					State YS	ZIP code XXXXX																																																																																																																																																																																																																
Foreign country name			Foreign province/state/county		Foreign postal code																																																																																																																																																																																																																	
Filing Status ☒ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust																																																																																																																																																																																																																						
Check only one box. 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																																																																																																																																																																																																																						
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Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	1
	12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	12	450
	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	450
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	
	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	
	17	Amount from Schedule 2 (Form 1040), line 3	17	
	18	Add lines 16 and 17	18	
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		
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	
Payments and Refundable Credits	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	600
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	600
	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	600	
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33	600	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	600
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
	b	Routing number <u>X X X X X X X X X X</u> c Type: ☒ Checking ☐ Savings		
Direct deposit? See instructions.	d	Account number <u>X X X X X X X X X X X X X X X X X X</u>		
	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 FULL TIME STUDENT
	Phone no. <u>(XXX)XXX-XXXX</u>		Email address _____	
	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)			
Paid Preparer Use Only	Preparer's name _____		Preparer's signature _____	Date _____
	Firm's name <u>VITA/TCE</u>		PTIN <u>SIDN</u>	
	Firm's address _____		Check if: ☐ Self-employed	
		Phone no. _____		Firm's EIN _____

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2026Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

BEN HOPF

Your social security number

XXX-XX-XXXX

For 2026, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
2b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2026 overpayment (see instructions), check here ☐ and enter amount repaid: _____	7	
8	Other income:		
8a	Net operating loss	8a	()
8b	Gambling	8b	
8c	Cancellation of debt	8c	
8d	Foreign earned income exclusion from Form 2555	8d	()
8e	Income from Form 8853	8e	
8f	Income from Form 8889	8f	
8g	Alaska Permanent Fund dividends	8g	
8h	Jury duty pay	8h	
8i	Prizes and awards	8i	
8j	Activity not engaged in for profit income	8j	
8k	Stock options	8k	
8l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
8m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
8n	Section 951(a) inclusion (see instructions)	8n	
8o	Section 951A(a) inclusion (see instructions)	8o	
8p	Section 461(l) excess business loss adjustment	8p	
8q	Taxable distributions from an ABLE account (see instructions)	8q	
8r	Scholarship and fellowship grants not reported on Form W-2	8r	
8s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
8t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
8u	Wages earned while incarcerated	8u	
8v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
8z	Other income. List type and amount: <u>ONLY FOR EFIE PURPOSE</u>	8z	1
9	Total other income. Add lines 8a through 8z	9	1
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	1

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2026 Created 4/24/26

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces and the intelligence community. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
19b	Recipient's SSN		
19c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
24a	Jury duty pay (see instructions)	24a	
24b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
24c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
24d	Reforestation amortization and expenses	24d	
24e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
24f	Contributions to section 501(c)(18)(D) pension plans	24f	
24g	Contributions by certain chaplains to section 403(b) plans	24g	
24h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
24i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
24j	Housing deduction from Form 2555	24j	
24k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
24z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	

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 8.

OMB No. 1545-0074

2026Attachment
Sequence No. **7A**

Name shown on Form 1040-NR

BEN HOPF

Your identifying number

XXX-XX-XXXX

Taxes You Paid

1a	State and local income taxes	1a	450	
1b	Enter the smaller of line 1a or \$40,400 (\$20,200 if married filing separately). If Form 1040-NR, line 11b is more than \$505,000 (\$252,500 if married filing separately), see instructions	1b		450

Gifts to U.S. Charities**Caution:** If you made a gift and got a benefit for it, see instructions.

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	Enter the amount from line 6 of the Charitable Contribution Limitation Worksheet	4		
5	Carryover from prior year	5		
6	Add lines 4 and 5	6		

Casualty and Theft Losses

7	Casualty and theft loss(es) from a federally or state declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	7		
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Other Itemized Deductions

8	Other itemized deductions (see instructions).			
8a	Deductible gambling losses	8a		
	If you have gambling winnings that you reported on Schedule C or Schedule E, check here ☐			
8b	Net qualified disaster loss	8b		
8c	Standard deduction claimed with qualified disaster loss	8c		
8d	Casualty and theft losses of income-producing property	8d		
8e	Federal estate tax on income in respect of a decedent	8e		
8f	Deduction for amortizable bond premium	8f		
8g	Ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument	8g		
8h	Deduction for repayment of amounts under a claim of right if over \$3,000	8h		
8i	Certain unrecovered investment in a pension	8i		
8j	Impairment-related work expenses of a disabled person	8j		
8k	Deductible educator expenses not reported on Schedule 1 (Form 1040)	8k		
8z	Add lines 8a through 8k	8z		

Total Itemized Deductions

9	Is the amount on Form 1040-NR, line 11b, minus the amounts on lines 13a through 13c of that form, more than \$384,350?			
	☐ No. Your deductions are not limited. Add the amounts in far right column for lines 1b through 8z. Also, enter this amount on Form 1040-NR, line 12a.			
	☐ Yes. Your deductions may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter	9		450

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

Cat. No. 72749E

Schedule A (Form 1040-NR) 2026 Created 5/18/26

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

SCHEDULE NEC
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach to Form 1040-NR.

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

OMB No. 1545-0074

2025
Attachment
Sequence No. 7B

Name shown on Form 1040-NR

BEN HOPF

Your identifying number

123-00-7654

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income			(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)		
						%	%	
1	Dividends and dividend equivalents:							
a	Dividends paid by U.S. corporations	1a						
b	Dividends paid by foreign corporations	1b						
c	Dividend equivalent payments received with respect to section 871(m) transactions	1c						
2	Interest:							
a	Mortgage	2a						
b	Paid by foreign corporations	2b						
c	Other	2c						
3	Industrial royalties (patents, trademarks, etc.)	3						
4	Motion picture or TV copyright royalties	4						
5	Other royalties (copyrights, recording, publishing, etc.)	5						
6	Real property income and natural resources royalties	6						
7	Pensions and annuities	7						
8	Social security benefits	8						
9	Capital gain from line 18 below	9						
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.							
a	Winnings _____							
b	Losses _____	10c						
11	Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	11						
12	Other (specify): _____							
	_____	12						
13	Add lines 1a through 12 in columns (a) through (d)	13						
14	Multiply line 13 by rate of tax at top of each column	14						
15	Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a						15	

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).	
		ABC STOCK	11/02/2024	09/02/2025	2800	1200		1600	
	17	Add columns (f) and (g) of line 16					17	()	1600
	18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-					18		1600

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.

Current year not available.

OMB No. 1545-0074

2025

Attachment
Sequence No. 7C

Name shown on Form 1040-NR

Your identifying number

BEN HOPF

123-00-7654

- A** Of what country or countries were you a citizen or national during the tax year? GERMANY
- B** In what country did you claim residence for tax purposes during the tax year? GERMANY
- 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. F1
- 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
08/01/2024	05/07/2025	/ /	/ /
08/11/2025	12/31/2025	/ /	/ /
/ /	/ /	/ /	/ /
/ /	/ /	/ /	/ /

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2023 _____, 2024 153, and 2025 270.
- 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: _____
- 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
GERMANY	20 (4)	11	6800
GERMANY	20 (3)	11	14500
(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1			21300

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 ☐