

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

▶ Attach to Form 1040-NR.

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

OMB No. 1545-0074

2021

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 \$10,000 (\$5,000 if you checked Married filing separately under Filing Status on page 1 of Form 1040-NR)		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 received a benefit in return, see instructions.	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals must attach Form 8283 if line 3 is 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 12a		8	