

**SCHEDULE NEC
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service (99)

Name shown on Form 1040-NR

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

► Go to www.irs.gov/Form1040NR for instructions and the latest information.
► Attach to Form 1040-NR.

OMB No. 1545-0074

2021
Attachment
Sequence No. **7B**

Your identifying number

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 winnings—Residents of countries other than Canada. Note: Losses not 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). |
|--|-----------|---|---------------------------------|-----------------------------|-----------------|-------------------------|---|---|
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| | 17 | Add columns (f) and (g) of line 16 | | | | | | () |
| | 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 |