

**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					
b Dividends paid by foreign corporations					
c Dividend equivalent payments received with respect to section 871 (m) transactions					
2 Interest:					
a Mortgage					
b Paid by foreign corporations					
c Other					
3 Industrial royalties (patents, trademarks, etc.)					
4 Motion picture or TV copyright royalties					
5 Other royalties (copyrights, recording, publishing, etc.)					
6 Real property income and natural resources royalties					
7 Pensions and annuities					
8 Social security benefits					
9 Capital gain from line 18 below					
10 Gambling - Residents of Canada only. Enter net income in column (c). if zero or less, enter -0- .					
a Winnings _____					
b Losses _____					
11 Gambling winnings - Residents of countries other than Canada. Note: Losses not allowed					
12 Other (specify) ▶ _____					
13 Add lines 1a through 12 in columns (a) through (d)					
14 Multiply line 13 by rate of tax at top of each column					
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 15					

Capital Gains and Losses From Sales or Exchanges of Property

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).
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-						

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