

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

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040-NR.

Go to [www.irs.gov/Form990EZ](https://www.irs.gov/Form990EZ) 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. 1545-0047

**2024**  
Attachment  
Sequence No. **7A**



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OMB No. 1545-0074

2024

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 married filing separately) . . . . .		1b	
Gifts to U.S. Charities	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 <b>must</b> attach Form 8283 if over \$500 . . . .	3		
	4	Carryover from prior year . . . . .	4		
	5	Add lines 2 through 4 . . . . .	5		
	Caution: If you made a gift and got a benefit for it, see instructions.				

<b>Casualty and Theft Losses</b>	<b>6</b>	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 . . . . .		
<b>Other Itemized Deductions</b>	<b>7</b>	Other—from list in instructions. List type and amount: ----- ----- ----- ----- ----- ----- ----- -----		
<b>Total Itemized Deductions</b>	<b>8</b>	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12 . . . . .		