

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 Other

Your first name and middle initial

Last name

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. 

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You  Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

**Filing Status**

Check only one box.

Single  
 Married filing jointly (even if only one had income)  
 Married filing separately (MFS). Enter spouse's SSN above and full name here: \_\_\_\_\_  
 If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): \_\_\_\_\_

Head of household (HOH)  
 Qualifying surviving spouse (QSS)  
 If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets**

(see instructions)

If more than four dependents, see instructions and check here . . . 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**Dependents**

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.
(6) Check if	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled
(7) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents

 Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.**Income**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	34,000
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 31	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions). Enter type and amount: _____	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
c	Check if your child's dividends are included in 1 <input type="checkbox"/> Line 3a	b	Taxable interest
4a	IRA distributions	4a	Ordinary dividends
c	Check if (see instructions)	2 <input type="checkbox"/> Line 3b	2 <input type="checkbox"/> QCD 3 <input type="checkbox"/> _____
5a	Pensions and annuities	5a	b Taxable amount
c	Check if (see instructions)	2 <input type="checkbox"/> PSO 3 <input type="checkbox"/> _____	2 <input type="checkbox"/> PSO 3 <input type="checkbox"/> _____
6a	Social security benefits	6a	b Taxable amount
c	If you elect to use the lump-sum election method, check here (see instructions)	7a	7a
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here <input type="checkbox"/>	8	3,000
7a	Capital gain or (loss). Attach Schedule D if required	9	37,000
b	Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) _____	10	0
8	Additional income from Schedule 1, line 10	11a	37,000
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b>		
10	Adjustments to income from Schedule 1, line 26		
11a	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>		

<b>Tax and Credits</b>	11b Amount from line 11a (adjusted gross income) . . . . .	11b	37,000		
	12a Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent b <input type="checkbox"/> Spouse itemizes on a separate return <input type="checkbox"/> You were a dual-status alien d <input type="checkbox"/> You: <input type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind				
<b>Standard deduction for—</b>	e Standard deduction or itemized deductions (from Schedule A) . . . . .	12e	15,750		
	13a Qualified business income deduction from Form 8995 or Form 8995-A . . . . . b Additional deductions from Schedule 1-A, line 38 . . . . .	13a 13b			
14 Add lines 12e, 13a, and 13b . . . . .	14	15,750			
15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	15	21,250			
16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	2,315			
17 Amount from Schedule 2, line 3 . . . . .	17				
18 Add lines 16 and 17 . . . . .	18	2,315			
19 Child tax credit or credit for other dependents from Schedule 8812 . . . . .	19				
20 Amount from Schedule 3, line 8 . . . . .	20				
21 Add lines 19 and 20 . . . . .	21				
22 Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	22	2,315			
23 Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	23				
24 Add lines 22 and 23. This is your <b>total tax</b> . . . . .	24	2,315			
<b>Payments and Refundable Credits</b>	25 Federal income tax withheld from: a Form(s) W-2 . . . . . b Form(s) 1099 . . . . . c Other forms (see instructions) . . . . . d Add lines 25a through 25c . . . . .	25a 25b 25c	2,800		
	26 2025 estimated tax payments and amount applied from 2024 return . . . . . If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____	26	2,800		
<b>If you have a qualifying child, you may need to attach Sch. EIC.</b>	27a Earned income credit (EIC) . . . . . b Clergy filing Schedule SE (see instructions) . . . . . c If you do not want to claim the EIC, check here <input type="checkbox"/>	27a			
	28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here <input type="checkbox"/>	28			
29 American opportunity credit from Form 8863, line 8 . . . . .	29				
30 Refundable adoption credit from Form 8839, line 13 . . . . .	30				
31 Amount from Schedule 3, line 15 . . . . .	31				
32 Add lines 27a, 28, 29, 30, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	32	0			
33 Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	33	2,800			
<b>Refund</b>	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	34	485		
	35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> b Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number _____	35a	485		
36 Amount of line 34 you want <b>applied to your 2026 estimated tax</b> . . . . .	36				
<b>Amount You Owe</b>	37 Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	37			
	38 Estimated tax penalty (see instructions) . . . . .	38			
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No				
	Designee's name _____	Phone no. _____	Personal identification number (PIN) _____		
<b>Sign Here</b>	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.				
Joint return? See instructions. Keep a copy for your records.	Your signature _____	Date _____	Your occupation _____	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____	
	Spouse's signature. If a joint return, <b>both</b> must sign. _____	Date _____	Spouse's occupation _____	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____	
	Phone no. _____	Email address _____			
<b>Paid Preparer Use Only</b>	Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____	Check if: <input type="checkbox"/> Self-employed
	Firm's name _____			Phone no. _____	
	Firm's address _____			Firm's EIN _____	