

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

Foreign country name _____ Foreign province/state/county _____ Foreign postal 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

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS). Enter spouse's SSN above and full name here: _____
 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: _____
 Check only one box.

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): _____

Digital Assets 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 (see instructions)	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.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a
	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	

Attach Sch. B if required.	2a Tax-exempt interest	2a	b Taxable interest	2b
	3a Qualified dividends	3a	b Ordinary dividends	3b
	c Check if your child's dividends are included in: 1 <input type="checkbox"/> Line 3a 2 <input type="checkbox"/> Line 3b			
	4a IRA distributions	4a	b Taxable amount	4b
	c Check if (see instructions): 1 <input type="checkbox"/> Rollover 2 <input type="checkbox"/> QCD 3 <input type="checkbox"/> _____			
	5a Pensions and annuities	5a	b Taxable amount	5b
	c Check if (see instructions): 1 <input type="checkbox"/> Rollover 2 <input type="checkbox"/> PSO 3 <input type="checkbox"/> _____			
	6a Social security benefits	6a	b Taxable amount	6b
	c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>			
	d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here <input type="checkbox"/>			
	7a Capital gain or (loss). Attach Schedule D if required			7a
	b Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) _____			
	8 Additional income from Schedule 1, line 10			8
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income			9
	10 Adjustments to income from Schedule 1, line 26			10
	11a Subtract line 10 from line 9. This is your adjusted gross income			11a
Tax and Credits	b Amount from line 11a (adjusted gross income)			11b
	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 c <input type="checkbox"/> You were a dual-status alien			
	d 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			
	e Standard deduction or itemized deductions (from Schedule A)			12e
	13a Qualified business income deduction from Form 8995 or Form 8995-A			13a
	b Additional deductions from Schedule 1-A, line 38			13b
	14 Add lines 12e, 13a, and 13b			14
	15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income			15
	16 Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form(s) 4972 3 <input type="checkbox"/> _____			16
	17 Amount from Schedule 2, line 3			17
	18 Add lines 16 and 17			18
	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
	23 Other taxes, including self-employment tax, from Schedule 2, line 21			23
	24 Add lines 22 and 23. This is your total tax			24

Standard Deduction
 See *Standard Deduction Chart* on the last page of this form.

Payments and Refundable Credits

25 Federal income tax withheld from:

a Form(s) W-2	25a	
b Form(s) 1099	25b	
c Other forms (see instructions)	25c	
d Add lines 25a through 25c		25d

26 2025 estimated tax payments and amount applied from 2024 return **26**

If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____

27a Earned income credit (EIC) **27a**

b Clergy filing Schedule SE (see instructions)

c If you do not want to claim the EIC, check here

28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here **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 **total other payments and refundable credits** **32**

33 Add lines 25d, 26, and 32. These are your **total payments** **33**

If you have a qualifying child, you may need to attach Sch. EIC.

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** **34**

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here **35a**

Direct deposit? See instructions. **b** Routing number _____ **c** Type: Checking Savings

d Account number _____

36 Amount of line 34 you want **applied to your 2026 estimated tax** **36**

Amount You Owe

37 Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to www.irs.gov/Payments or see instructions **37**

38 Estimated tax penalty (see instructions) **38**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. **Yes**. Complete below. **No**

Designee's name	Phone no.	Personal identification number (PIN)
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Sign Here

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.

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, both 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		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's address				Firm's EIN

Standard Deduction Chart*

Add the number of boxes checked on line 12d on page 2 _____

IF your filing status is...	AND the number of boxes checked is...	THEN your standard deduction is...
Single	1	\$17,750
	2	19,750
Married filing jointly	1	\$33,100
	2	34,700
	3	36,300
	4	37,900
Qualifying surviving spouse	1	\$33,100
	2	34,700
Head of household	1	\$25,625
	2	27,625
Married filing separately**	1	\$17,350
	2	18,950
	3	20,550
	4	22,150

* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

** You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.