

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

Mailing 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

Foreign country name

Foreign province/state/county

Foreign postal code

IMPORTANT
PLEASE PROVIDE
CURRENT
MAILING ADDRESS

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)

Check only one box.

If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

☐ 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	(6) Check if	(7) Credits	
If more than four dependents, see instructions and check here <input type="checkbox"/>					(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	
					(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	
					(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	
					(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<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	1a	Total amount from Form(s) W-2 / W-2GU, 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			
Standard Deduction See <i>Standard Deduction Chart</i> on the last page of this form.	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

**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****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
namePhone
no.Personal identification number
(PIN)**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

Phone Number

Joint return?
See instructions.
Keep a copy for
your records.Spouse's signature. If a joint return, **both**
must sign.

Date

Spouse's occupation

Phone Number

Phone no.

Email address

**Paid
Preparer
Use Only**

Preparer's name

Preparer's signature

Date

PTIN

Check if:
☐ Self-employed

Firm's name

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.