

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 identifying number (see instructions) _____

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 _____

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

Filing Status Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust

Check only one box. If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

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) Identifying number								
(4) Relationship								
(5) Check if lived with you more than half of 2025	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	
(6) 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

Income Effectively Connected With U.S. Trade or Business	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	Reserved for future use	1i		
	j	Reserved for future use		1j	
	k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k		
Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.	z	Add lines 1a through 1h		1z	
	2a	Tax-exempt interest	2a	2b	Taxable interest
	3a	Qualified dividends	3a	3b	Ordinary dividends
	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	4b	Taxable amount
	c	Check if (see instructions) 1 <input type="checkbox"/> Rollover	2 <input type="checkbox"/> QCD	3 <input type="checkbox"/>	
	5a	Pensions and annuities	5a	5b	Taxable amount
	c	Check if (see instructions) 1 <input type="checkbox"/> Rollover	2 <input type="checkbox"/> PSO	3 <input type="checkbox"/>	
	6	Reserved for future use		6	
	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 (Form 1040), line 10		8		
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your total effectively connected income		9		
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income		10		
11a	Subtract line 10 from line 9. This is your adjusted gross income		11a		

Tax and Credits	11b	Amount from line 11a (adjusted gross income)		11b	
	12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		12	
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a		
	b	Exemptions for estates and trusts only (see instructions)	13b		
	c	Additional deductions from Schedule 1-A, line 38	13c		
	14	Add lines 12 through 13c		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 Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>		16	
	17	Amount from Schedule 2 (Form 1040), line 3		17	
	18	Add lines 16 and 17		18	
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)		19	
	20	Amount from Schedule 3 (Form 1040), line 8		20	
	21	Add lines 19 and 20		21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b		
	c	Transportation tax (see instructions)	23c		
	d	Add lines 23a through 23c		23d	
	24	Add lines 22 and 23d. 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	
	e	Form(s) 8805		25e	
	f	Form(s) 8288-A		25f	
	g	Form(s) 1042-S		25g	
	26	2025 estimated tax payments and amount applied from 2024 return		26	
	27	Reserved for future use	27		
	28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here <input type="checkbox"/>	28		
	29	Credit for amount paid with Form 1040-C	29		
	30	Refundable adoption credit from Form 8839, line 13	30		
31	Amount from Schedule 3 (Form 1040), line 15	31			
32	Add lines 28, 29, 30, and 31. These are your total other payments and refundable credits		32		
33	Add lines 25d, 25e, 25f, 25g, 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 <input type="checkbox"/>		35a	
	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number			
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
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. <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No			
	Designee's name	Phone 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	If the IRS sent you 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	Phone no.			
	Firm's address	Firm's EIN			