

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 Spouse
 Other

Your first name and middle initial **a** Last name **a** Your social security number **490-54-9999**

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 Single Head of household (HOH) Married filing jointly (even if only one had income) Qualifying surviving spouse (QSS) Married filing separately (MFS). Enter spouse's SSN above and full name here: _____ 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	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	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	
	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	2 <input type="checkbox"/> Line 3b		
4a IRA distributions	4a		
c Check if (see instructions) 1 <input type="checkbox"/> Rollover	2 <input type="checkbox"/> QCD 3 <input type="checkbox"/>		
5a Pensions and annuities	5a		
c Check if (see instructions) 1 <input type="checkbox"/> Rollover	2 <input type="checkbox"/> PSO 3 <input type="checkbox"/>		
6a Social security benefits	6a		
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	4,294.	
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	128,259.	
10 Adjustments to income from Schedule 1, line 26	10		
11a Subtract line 10 from line 9. This is your adjusted gross income	11a	128,259.	

Tax and Credits

11b Amount from line 11a (adjusted gross income) **11b** 128,259.

12a Someone can claim You as a dependent Your spouse as a dependent

b Spouse itemizes on a separate return c You were a dual-status alien

d You: Were born before January 2, 1961 Are blind

Spouse: Was born before January 2, 1961 Is blind

e **Standard deduction or itemized deductions** (from Schedule A) **12e** 17,750.

13a Qualified business income deduction from Form 8995 or Form 8995-A **13a**

b Additional deductions from Schedule 1-A, line 38 **13b** 2,804.

14 Add lines 12e, 13a, and 13b **14** 20,554.

15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income** **15** 107,705.

16 Tax (see instructions). Check if any from Form(s): 1 8814 2 4972 3 **16** 18,356.

17 Amount from Schedule 2, line 3 **17**

18 Add lines 16 and 17 **18** 18,356.

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** 0.

22 Subtract line 21 from line 18. If zero or less, enter -0- **22** 18,356.

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** 18,356.

Standard deduction for-

- Single or Married filing separately, \$15,750
- Married filing jointly or Qualifying surviving spouse, \$31,500
- Head of household, \$23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

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

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** 0.

33 Add lines 25d, 26, and 32. These are your **total payments** **33** 0.

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** **34** 0.

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here **35a** 0.

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** 19,125.

38 Estimated tax penalty (see instructions) **38** 769.

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)

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 signature Date PTIN Check if: Self-employed

Preparer's name Phone no.

Firm's name

Firm's address Firm's EIN

**SCHEDULE 1-A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Deductions

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **1A**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

a a

490-54-9999

Part I Modified Adjusted Gross Income (MAGI) Amount			
1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	1	128,259.
2a	Enter any income from Puerto Rico that you excluded	2a	
b	Enter the amount from Form 2555, line 45	2b	
c	Enter the amount from Form 2555, line 50	2c	
d	Enter the amount from Form 4563, line 15	2d	
e	Add lines 2a, 2b, 2c, and 2d	2e	
3	Add lines 1 and 2e	3	128,259.

Part II No Tax on Tips			
Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at IRS.gov/TippedOccupations . You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.			
4	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.		
a	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes	4a	
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	4b	
c	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions	4c	
5	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions	5	
6	Add lines 4c and 5	6	
7	Enter the smaller of the amount on line 6 or \$25,000	7	
8	Enter the amount from line 3	8	
9	Enter \$150,000 (\$300,000 if married filing jointly)	9	
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13	10	
11	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	11	
12	Multiply line 11 by \$100	12	
13	Qualified tips deduction. Subtract line 12 from line 7. If zero or less, enter -0-	13	

Part III No Tax on Overtime			
Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.			
14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a	
b	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions)	14b	
c	Add lines 14a and 14b	14c	
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	15	
16	Enter the amount from line 3	16	
17	Enter \$150,000 (\$300,000 if married filing jointly)	17	
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	18	
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	19	
20	Multiply line 19 by \$100	20	
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-	21	

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVLI). Column (iii) is the total QPVLI paid in 2025 less the amounts reported in column (ii). See instructions.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

	(i) Vehicle identification number (VIN)	Interest for this loan:	
		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a			
b			
23	Add lines 22a and 22b, column (iii)	23	
24	Enter the smaller of the amount on line 23 or \$10,000	24	
25	Enter the amount from line 3	25	
26	Enter \$100,000 (\$200,000 if married filing jointly)	26	
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)	28	
29	Multiply line 28 by \$200	29	
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-	30	

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction. See instructions.

31	Enter the amount from line 3	31	128,259.
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	75,000.
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	53,259.
34	Multiply line 33 by 6% (0.06)	34	3,196.
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	2,804.
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	2,804.
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	2,804.

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	2,804.
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