

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)  Qualifying surviving spouse (QSS)  
 Married filing jointly (even if only one had income)  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.

<b>Income</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .		<b>1a</b>	
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .		<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .		<b>1c</b>	
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .		<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .		<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 31 . . . . .		<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6 . . . . .		<b>1g</b>	
	<b>h</b> Other earned income (see instructions). Enter type and amount: _____		<b>1h</b>	
	<b>i</b> Nontaxable combat pay election (see instructions) . . . . .		<b>1i</b>	
	<b>z</b> Add lines 1a through 1h . . . . .		<b>1z</b>	
	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.	<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b> Taxable interest . . . . .
<b>3a</b> Qualified dividends . . . . .		<b>3a</b>	<b>b</b> Ordinary dividends . . . . .	<b>3b</b>
<b>c</b> Check if your child's dividends are included in 1 <input type="checkbox"/> Line 3a			<b>2</b> <input type="checkbox"/> Line 3b	
<b>4a</b> IRA distributions . . . . .		<b>4a</b>	<b>b</b> Taxable amount . . . . .	<b>4b</b>
<b>c</b> Check if (see instructions) <b>1</b> <input type="checkbox"/> Rollover			<b>2</b> <input type="checkbox"/> QCD <b>3</b> <input type="checkbox"/>	
<b>5a</b> Pensions and annuities . . . . .		<b>5a</b>	<b>b</b> Taxable amount . . . . .	<b>5b</b>
<b>c</b> Check if (see instructions) <b>1</b> <input type="checkbox"/> Rollover			<b>2</b> <input type="checkbox"/> PSO <b>3</b> <input type="checkbox"/>	
<b>6a</b> Social security benefits . . . . .		<b>6a</b>	<b>b</b> Taxable amount . . . . .	<b>6b</b>
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>				
<b>d</b> If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here . . . . . <input type="checkbox"/>				
<b>7a</b> Capital gain or (loss). Attach Schedule D if required . . . . .			<b>7a</b>	<b>75,000.</b>
<b>b</b> Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) _____				
<b>8</b> Additional income from Schedule 1, line 10 . . . . .		<b>8</b>		
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b> . . . . .		<b>9</b>	<b>75,000.</b>	
<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .		<b>10</b>		
<b>11a</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .		<b>11a</b>	<b>75,000.</b>	



**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](http://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**

<b>Part I Modified Adjusted Gross Income (MAGI) Amount</b>			
<b>1</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	<b>1</b>	<b>75,000.</b>
<b>2a</b>	Enter any income from Puerto Rico that you excluded	<b>2a</b>	
<b>b</b>	Enter the amount from Form 2555, line 45	<b>2b</b>	
<b>c</b>	Enter the amount from Form 2555, line 50	<b>2c</b>	
<b>d</b>	Enter the amount from Form 4563, line 15	<b>2d</b>	
<b>e</b>	Add lines 2a, 2b, 2c, and 2d	<b>2e</b>	
<b>3</b>	Add lines 1 and 2e	<b>3</b>	<b>75,000.</b>

<b>Part II No Tax on Tips</b>			
<b>Caution:</b> Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at <a href="http://IRS.gov/TippedOccupations">IRS.gov/TippedOccupations</a> . 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.			
<b>4</b>	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.		
<b>a</b>	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	<b>4a</b>	
<b>b</b>	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	<b>4b</b>	
<b>c</b>	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	<b>4c</b>	
<b>5</b>	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	<b>5</b>	
<b>6</b>	Add lines 4c and 5	<b>6</b>	
<b>7</b>	Enter the smaller of the amount on line 6 or \$25,000	<b>7</b>	
<b>8</b>	Enter the amount from line 3	<b>8</b>	
<b>9</b>	Enter \$150,000 (\$300,000 if married filing jointly)	<b>9</b>	
<b>10</b>	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13	<b>10</b>	
<b>11</b>	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.)	<b>11</b>	
<b>12</b>	Multiply line 11 by \$100	<b>12</b>	
<b>13</b>	<b>Qualified tips deduction.</b> Subtract line 12 from line 7. If zero or less, enter -0-	<b>13</b>	

<b>Part III No Tax on Overtime</b>			
<b>Caution:</b> 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.			
<b>14a</b>	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	<b>14a</b>	
<b>b</b>	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions)	<b>14b</b>	
<b>c</b>	Add lines 14a and 14b	<b>14c</b>	
<b>15</b>	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	<b>15</b>	
<b>16</b>	Enter the amount from line 3	<b>16</b>	
<b>17</b>	Enter \$150,000 (\$300,000 if married filing jointly)	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	<b>18</b>	
<b>19</b>	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.)	<b>19</b>	
<b>20</b>	Multiply line 19 by \$100	<b>20</b>	
<b>21</b>	<b>Qualified overtime compensation deduction.</b> Subtract line 20 from line 15. If zero or less, enter -0-	<b>21</b>	

**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	<b>Qualified passenger vehicle loan interest deduction.</b> 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	75,000.
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	
34	Multiply line 33 by 6% (0.06)	34	
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	6,000.
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	6,000.
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	<b>Enhanced deduction for seniors.</b> Add lines 36a and 36b	37	6,000.

**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	6,000.
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