

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 initialLast nameYour 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.

StateZIP code

Foreign country nameForeign province/state/countyForeign 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

<b>Dependents</b> (see instructions)	<b>Dependent 1</b>		<b>Dependent 2</b>		<b>Dependent 3</b>		<b>Dependent 4</b>	
	(1) First name		(1) First name		(1) First name		(1) First name	
	(2) Last name		(2) Last name		(2) Last name		(2) Last name	
	(3) Identifying number		(3) Identifying number		(3) Identifying number		(3) Identifying number	
	(4) Relationship		(4) Relationship		(4) Relationship		(4) Relationship	
	(5) Check if lived with you more than half of 2025	<input type="checkbox"/> Yes	(5) Check if lived with you more than half of 2025	<input type="checkbox"/> Yes	(5) Check if lived with you more than half of 2025	<input type="checkbox"/> Yes	(5) Check if lived with you more than half of 2025	<input type="checkbox"/> Yes
	(6) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	(6) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	(6) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	(6) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents

**Income Effectively Connected With U.S. Trade or Business**

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.

If you did not get a Form W-2, see instructions.

<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>	Reserved for future use	<b>1i</b>	
<b>j</b>	Reserved for future use	<b>1j</b>	
<b>k</b>	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	<b>1k</b>	
<b>z</b>	Add lines 1a through 1h	<b>1z</b>	
<b>2a</b>	Tax-exempt interest	<b>2a</b>	
<b>3a</b>	Qualified dividends	<b>3a</b>	
<b>c</b>	Check if your child's dividends are included in <b>1</b> <input type="checkbox"/> Line 3a	<b>2</b> <input type="checkbox"/> Line 3b	
<b>4a</b>	IRA distributions	<b>4a</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>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>6</b>	Reserved for future use	<b>6</b>	
<b>7a</b>	Capital gain or (loss). Attach Schedule D if required	<b>7a</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 (Form 1040), line 10	<b>8</b>	
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your <b>total effectively connected income</b>	<b>9</b>	
<b>10</b>	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b>	<b>10</b>	
<b>11a</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11a</b>	

<b>Tax and Credits</b>	<b>11b</b>	Amount from line 11a (adjusted gross income)			<b>11b</b>		
	<b>12</b>	<b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			<b>12</b>		
	<b>13a</b>	Qualified business income deduction from Form 8995 or Form 8995-A	<b>13a</b>				
	<b>b</b>	Exemptions for estates and trusts only (see instructions)	<b>13b</b>				
	<b>c</b>	Additional deductions from Schedule 1-A, line 38	<b>13c</b>				
	<b>14</b>	Add lines 12 through 13c			<b>14</b>		
	<b>15</b>	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your <b>taxable income</b>			<b>15</b>		
	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/>			<b>16</b>		
	<b>17</b>	Amount from Schedule 2 (Form 1040), line 3			<b>17</b>		
	<b>18</b>	Add lines 16 and 17			<b>18</b>		
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)			<b>19</b>		
	<b>20</b>	Amount from Schedule 3 (Form 1040), line 8			<b>20</b>		
	<b>21</b>	Add lines 19 and 20			<b>21</b>		
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-			<b>22</b>		
		<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	<b>23a</b>			
<b>b</b>		Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	<b>23b</b>				
<b>c</b>		Transportation tax (see instructions)	<b>23c</b>				
<b>d</b>		Add lines 23a through 23c			<b>23d</b>		
<b>24</b>		Add lines 22 and 23d. This is your <b>total tax</b>			<b>24</b>		
<b>Payments and Refundable Credits</b>		<b>25</b>	Federal income tax withheld from:				
		<b>a</b>	Form(s) W-2	<b>25a</b>			
		<b>b</b>	Form(s) 1099	<b>25b</b>			
		<b>c</b>	Other forms (see instructions)	<b>25c</b>			
		<b>d</b>	Add lines 25a through 25c			<b>25d</b>	
	<b>e</b>	Form(s) 8805			<b>25e</b>		
	<b>f</b>	Form(s) 8288-A			<b>25f</b>		
	<b>g</b>	Form(s) 1042-S			<b>25g</b>		
	<b>26</b>	2025 estimated tax payments and amount applied from 2024 return			<b>26</b>		
	<b>27</b>	Reserved for future use			<b>27</b>		
<b>28</b>	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here <input type="checkbox"/>			<b>28</b>			
<b>29</b>	Credit for amount paid with Form 1040-C			<b>29</b>			
<b>30</b>	Refundable adoption credit from Form 8839, line 13			<b>30</b>			
<b>31</b>	Amount from Schedule 3 (Form 1040), line 15			<b>31</b>			
<b>32</b>	Add lines 28, 29, 30, and 31. These are your <b>total other payments and refundable credits</b>			<b>32</b>			
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b>			<b>33</b>			
<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>			<b>34</b>		
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>			<b>35a</b>		
	<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
	<b>d</b>	Account number					
	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.					
	<b>36</b>	Amount of line 34 you want <b>applied to your 2026 estimated tax</b>			<b>36</b>		
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions			<b>37</b>		
	<b>38</b>	Estimated tax penalty (see instructions)			<b>38</b>		
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>						
	Designee's name		Phone no.	Personal identification number (PIN)			
<b>Sign Here</b>	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				
<b>Paid Preparer Use Only</b>	Preparer's name		Preparer's signature	Date	PTIN		
	Firm's name		Phone no.		Check if: <input type="checkbox"/> Self-employed		
	Firm's address		Firm's EIN				