Form 8606 (2025) – Nondeductible IRAs

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Part I – Nondeductible Contributions to Traditional IRAs and Distributions

1. Nondeductible contributions to traditional IRAs for 2025	7000
2. Total basis in traditional IRAs	0
3. Add lines 1 and 2	7000
4. Contributions made from Jan 1, 2026, to Apr 15, 2026	0
5. Subtract line 4 from line 3	7000
6. Value of all traditional IRAs on Dec 31, 2025	0
7. Distributions from traditional IRAs in 2025	0
8. Net amount converted from traditional to Roth IRAs in 2025	7000
9. Add lines 6, 7, and 8	7000
10. Divide line 5 by line 9 (rounded to 3 decimals)	1.000
11. Multiply line 8 by line 10 (nontaxable portion of conversion)	7000
12. Multiply line 7 by line 10 (nontaxable portion of distributions)	0
13. Add lines 11 and 12	7000
14. Subtract line 13 from line 3 (basis after distributions)	0
15a. Subtract line 12 from line 7	0
15b. Amount on line 15a attributable to disaster distributions	0
15c. Taxable amount (line 15a minus line 15b)	0

Part II – Conversions From Traditional IRAs to Roth IRAs in 2025

16. Amount converted to Roth IRAs in 2025	7000
17. Basis in the amount converted (nontaxable portion)	7000
18. Taxable amount of conversion (subtract line 17 from 16)	0

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