

**SCHEDULE B  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

# **Interest and Ordinary Dividends**

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment  
Sequence No. **08**

# **Part I**

## **Interest**

(See instructions  
and the  
**Instructions for**  
**Form 1040,**  
**line 2b.**)

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.



**Note:** If line 4 is over \$1,500, you must complete Part III.

## Part II

# Ordinary Dividends

(See instructions  
and the  
Instructions for  
Form 1040,  
line 3b.)

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.



**Note:** If line 6 is over \$1,500, you must complete Part III.

## **Part III**

# **Foreign Accounts and Trusts**

**Caution:** If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2025, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .  
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .

**b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located: \_\_\_\_\_

**8** During 2025, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .

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**For Paperwork Reduction Act Notice, see your tax return instructions.**

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