

Form **1040-SS**

Department of the Treasury
Internal Revenue Service

U.S. Self-Employment Tax Return

(Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands,
Department of the Treasury or Puerto Rico

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning _____, 2025, and ending _____, 20____

OMB No. 1545-0074

2025



This page intentionally left blank

Form **1040-SS**

Department of the Treasury
Internal Revenue Service

U.S. Self-Employment Tax Return
(Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico
For the year Jan. 1–Dec. 31, 2025, or other tax year beginning _____, 2025, and ending _____, 20 ____

OMB No. 1545-0074

2025

<input type="checkbox"/> Filed pursuant to section 301.9100-2		<input type="checkbox"/> Deceased MM / DD / YYYY		Spouse MM / DD / YYYY	
<input type="checkbox"/> Other					
Your first name and middle initial		Last name		Your social security number	
If a 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.	
City, town, or post office. If you have a foreign address, also complete spaces below.		Commonwealth or territory		ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	

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**

Part I Total Tax and Credits (see instructions)

1 Filing status.

- ☐ Single
- ☐ Married filing jointly
- ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____
- ☐ Head of household (HOH)
- ☐ Qualifying surviving spouse (QSS)
- If you checked the HOH box, and will **not** complete line 2, enter the child's name: _____
- ☐ 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): _____

2 Qualifying children. Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (ACTC). If more than four qualifying children, see instructions and check here ☐

	Qualifying child 1	Qualifying child 2	Qualifying child 3	Qualifying child 4
(a) First name				
(b) Last name				
(c) SSN				
(d) Relationship				

3 Self-employment tax from Schedule SE (Form 1040), line 12. Attach Schedule SE (Form 1040) and applicable schedules

4 Household employment taxes. Attach Schedule H (Form 1040)

5 Additional Medicare Tax. Attach Form 8959

6a Employee social security and Medicare tax on tips not reported to employer. Attach Form 4137

b Uncollected employee social security and Medicare tax on tips

c Uncollected employee social security and Medicare tax on wages. Attach Form 8919

d Uncollected employee social security and Medicare tax on group-term life insurance

e Total other taxes. Add lines 6a through 6d

7 Total tax. Add lines 3, 4, 5, and 6e

8 2025 estimated tax payments and amount applied from 2024 return
If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____

9 Amount paid with request for extension of time to file

10 Additional child tax credit from Part II, line 19

11a Additional Medicare Tax withheld. Attach Form 8959

b Excess social security tax withheld

12 Total payments and credits. Add lines 8 through 11b

3		
4		
5		
6a		
6b		
6c		
6d		
6e		
7		
8		
9		
10		
11a		
11b		
12		

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit (see instructions)			
1	Do you have one or more qualifying children under age 17 with the required social security number? <input type="checkbox"/> No. Stop. You can't claim the credit. <input type="checkbox"/> Yes. Go to line 2.		
2	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700		2
3	Enter your modified adjusted gross income	3	
4	Enter the amount shown below for your filing status • Married filing jointly – \$400,000 • All other filing statuses – \$200,000	4	
5	Is the amount on line 3 more than the amount on line 4? <input type="checkbox"/> No. Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12. <input type="checkbox"/> Yes. Subtract line 4 from line 3. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.)	5	
6	Multiply the amount on line 5 by 5% (0.05)		6
7	Number of qualifying children from line 2 x \$2,200	7	
8	Number of other dependents, including children who are not under age 17: _____ x \$500. See instructions	8	
9	Add lines 7 and 8	9	
10	Is the amount on line 9 more than the amount on line 6? <input type="checkbox"/> No. Stop. You can't claim the credit. <input type="checkbox"/> Yes. Subtract line 6 from line 9		10
11	Enter the smaller of line 2 or line 10		11

12a	Enter one-half of self-employment tax from Part I, line 3	12a	
b	Enter one-half of the Additional Medicare Tax on self-employment income from Form 8959, line 13	12b	
c	Add lines 12a and 12b.	12c	
13a	Enter the amount, if any, of withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours .	13a	
b	Enter the amount reported on Part I, line 6a, if any, of employee social security and Medicare tax on tips not reported to employer from Form 4137	13b	
c	Enter the amount reported on Part I, line 6c, if any, of uncollected employee social security and Medicare tax on wages from Form 8919	13c	
d	Enter the amounts reported on Part I, lines 6b and 6d, if any, of uncollected employee social security tax and Medicare tax on tips and group-term life insurance	13d	
e	Enter the amount, if any, of Additional Medicare Tax on Medicare wages from Form 8959, line 7	13e	
f	Add lines 13a through 13e	13f	
14	Add lines 12c and 13f	14	
15	Enter the amount, if any, of Additional Medicare Tax withheld from Form 8959, line 22	15	
16	Subtract line 15 from line 14	16	
17	Enter the amount, if any, from Part I, line 11b	17	
18	Is the amount on line 16 more than the amount on line 17? <input type="checkbox"/> No. Stop. You can't claim the credit. <input type="checkbox"/> Yes. Subtract line 17 from line 16		18
19	Additional child tax credit. Enter the smaller of line 11 or line 18 here and on Part I, line 10		19

This page intentionally left blank