



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

TREASURY/IRS AND OMB USE ONLY DRAFT

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 initial Last name Your social security number

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

Foreign country name Foreign province/state/county Foreign postal code 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.

Filing Status Single Married filing jointly (even if only one had income) 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 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

Table with 5 columns: Dependent 1, Dependent 2, Dependent 3, Dependent 4. Rows include: (1) First name, (2) Last name, (3) SSN, (4) Relationship, (5) Check if lived with you more than half of 2025, (6) Check if (Full-time student, Permanently and totally disabled), (7) Credits (Child tax credit, 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.

Income table with rows 1a through 1z. 1a: Total amount from Form(s) W-2, box 1. 1b: Household employee wages not reported on Form(s) W-2. 1c: Tip income not reported on line 1a. 1d: Medicaid waiver payments not reported on Form(s) W-2. 1e: Taxable dependent care benefits from Form 2441, line 26. 1f: Employer-provided adoption benefits from Form 8839, line 31. 1g: Wages from Form 8919, line 6. 1h: Other earned income (see instructions). Enter type and amount: 1i: Nontaxable combat pay election (see instructions). 1z: Add lines 1a through 1h.

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Attach Sch. B if required.	<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	<b>b</b> Taxable interest . . . . .	<b>2b</b>
	<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: <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>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>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>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>Tax and Credits</b>	<b>b</b> Amount from line 11a (adjusted gross income) . . . . .			<b>11b</b>
	<b>12a</b> Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent			
	<b>b</b> <input type="checkbox"/> Spouse itemizes on a separate return <b>c</b> <input type="checkbox"/> You were a dual-status alien			
	<b>d</b> <b>You:</b> <input type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind			
	<b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind			
	<b>e</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .			<b>12e</b>
	<b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .			<b>13a</b>
	<b>b</b> Additional deductions from Schedule 1-A, line 38 . . . . .			<b>13b</b>
	<b>14</b> Add lines 12e, 13a, and 13b . . . . .			<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: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form(s) 4972 <b>3</b> <input type="checkbox"/> _____			<b>16</b>
	<b>17</b> Amount from Schedule 2, 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 . . . . .			<b>19</b>
	<b>20</b> Amount from Schedule 3, 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>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .			<b>23</b>
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b> . . . . .			<b>24</b>

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**Standard Deduction**  
 See *Standard Deduction Chart* on the last page of this form.

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Payments and Refundable Credits

25 Federal income tax withheld from:
a Form(s) W-2
b Form(s) 1099
c Other forms (see instructions)
d Add lines 25a through 25c
26 2025 estimated tax payments and amount applied from 2024 return
27a Earned income credit (EIC)
b Clergy filing Schedule SE (see instructions)
c If you do not want to claim the EIC, check here
28 Additional child tax credit (ACTC) from Schedule 8812.
29 American opportunity credit from Form 8863, line 8
30 Refundable adoption credit from Form 8839, line 13
31 Amount from Schedule 3, line 15
32 Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits
33 Add lines 25d, 26, and 32. These are your total payments

If you have a qualifying child, you may need to attach Sch. EIC.

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Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid
35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: Checking Savings
d Account number
36 Amount of line 34 you want applied to your 2026 estimated tax

Amount You Owe

37 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions
38 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete below. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

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.)
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. Email address

Paid Preparer Use Only

Preparer's name Preparer's signature Date PTIN Check if: Self-employed
Firm's name Phone no.
Firm's address Firm's EIN

**Standard Deduction Chart\***

Add the number of boxes checked on line 12d on page 2 . . . . . \_\_\_\_\_

<b>IF your filing status is...</b>	<b>AND the number of boxes checked is...</b>	<b>THEN your standard deduction is...</b>
Single	1	\$17,750
	2	19,750
Married filing jointly	1	\$33,100
	2	34,700
	3	36,300
	4	37,900
Qualifying surviving spouse	1	\$33,100
	2	34,700
Head of household	1	\$25,625
	2	27,625
Married filing separately**	1	\$17,350
	2	18,950
	3	20,550
	4	22,150

\* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

\*\* You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

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