

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

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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 <a href="IRS.gov/DraftForms">IRS.gov/DraftForms</a> and remain there after the final release is posted at <a href="IRS.gov/LatestForms">IRS.gov/LatestForms</a>. Also see <a href="IRS.gov/Forms">IRS.gov/Forms</a>.

Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> 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 <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. 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 <a href="here">here</a>.

## TREASURY/IRS AND OMB USE ONLY DRAFT

## **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 for instructions and the latest information. OMB No. 1545-0074

Attachment Sequence No. **08** Your social security number

Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		Am	ount	
Interest		buyer used the property as a personal residence, see the instructions and list this				
		interest first. Also, show that buyer's social security number and address:				
(See instructions and the						
Instructions for						
Form 1040, line 2b.)						
Note: If you						
received a						
Form 1099-INT, Form 1099-OID,			1			
or substitute						
statement from a brokerage firm,						
list the firm's						
name as the payer and enter						
the total interest						
shown on that form.						
	2	Add the amounts on line 1	2			
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.				
	Ū	Attach Form 8815	3			
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4			
	Note:	If line 4 is over \$1,500, you must complete Part III.	•	Am	ount	
Part II	5	List name of payer:				
Ordinary						
Dividends						
(See instructions						
and the						
Instructions for						
Form 1040, line 3b.)			5			
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	6	Add the emplyste on line F. Extent the total have and an Form 1040 at 1040 CD. line 2h				
dividends shown on that form.	6 Note:	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b If line 6 is over \$1,500, you must complete Part III.	6			
Part III		nust complete this part if you ( <b>a</b> ) had over \$1,500 of taxable interest or ordinary ont; or ( <b>c</b> ) received a distribution from, or were a grantor of, or a transferor to, a foreigr			d a fo	reign
Foreign	accou	int, or (c) received a distribution from, or were a grantor or, or a transferor to, a foreign	ıııusı	•		
Accounts					Yes	No
and Trusts	7a	At any time during 2025, did you have a financial interest in or signature authority of	over a	financial		
Caution: If required, failure to	account (such as a bank account, securities account, or brokerage account) loc					
file FinCEN Form	,	country? See instructions				
114 may result in substantial		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				
penalties.		and its instructions for filing requirements and exceptions to those requirements				
Additionally, you	b					
may be required to file Form 8938,		financial account(s) is (are) located:				
Statement of		maneral account (c) to (at c) recated.				
Specified Foreign Financial Assets.	8	During 2025, did you receive a distribution from, or were you the grantor of, or t	ransfe	eror to, a		
See instructions.		foreign trust? If "Yes," you may have to file Form 3520. See instructions				