Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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** 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. ☐ **You** ☐ **Spouse**
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing Status

Check only one box.

☐ 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**

Dependents

(see instructions)

If more than four dependents, see instructions and check here . . ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	**(a)** ☐ Yes **(b)** ☐ And in the U.S.	**(a)** ☐ Yes **(b)** ☐ And in the U.S.	**(a)** ☐ Yes **(b)** ☐ And in the U.S.	**(a)** ☐ Yes **(b)** ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ 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

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			**1a**	
b	Household employee wages not reported on Form(s) W-2			**1b**	
c	Tip income not reported on line 1a (see instructions)			**1c**	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			**1d**	
e	Taxable dependent care benefits from Form 2441, line 26			**1e**	
f	Employer-provided adoption benefits from Form 8839, line 31			**1f**	
g	Wages from Form 8919, line 6			**1g**	
h	Other earned income (see instructions). Enter type and amount:			**1h**	
i	Nontaxable combat pay election (see instructions)	**1i**			
z	Add lines 1a through 1h			**1z**	
2a	Tax-exempt interest	**2a**	**b** Taxable interest	**2b**	
3a	Qualified dividends	**3a**	**b** Ordinary dividends	**3b**	
c	Check if your child's dividends are included in	**1** ☐ Line 3a	**2** ☐ Line 3b		
4a	IRA distributions	**4a**	**b** Taxable amount	**4b**	
c	Check if (see instructions)	**1** ☐ Rollover	**2** ☐ QCD **3** ☐		
5a	Pensions and annuities	**5a**	**b** Taxable amount	**5b**	
c	Check if (see instructions)	**1** ☐ Rollover	**2** ☐ PSO **3** ☐		
6a	Social security benefits	**6a**	**b** Taxable amount	**6b**	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐				
7a	Capital gain or (loss). Attach Schedule D if required			**7a**	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)				
8	Additional income from Schedule 1, line 10			**8**	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**			**9**	
10	Adjustments to income from Schedule 1, line 26			**10**	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			**11a**	