



**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** and do **not** rely on draft forms, instructions, and pubs for filing. 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](#).

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Your identifying number (see instructions) \_\_\_\_\_

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. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Filing Status**  
 Single  Married filing separately (MFS)  Qualifying surviving spouse (QSS)  Estate  Trust  
 Check only one box.  
 If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2024, 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

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

<b>Income Effectively Connected With U.S. Trade or Business</b>  Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.  If you did not get a Form W-2, see instructions.	<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)		<b>1a</b>	
	<b>b</b>	Household employee wages not reported on Form(s) W-2		<b>1b</b>	
	<b>c</b>	Tip income not reported on line 1a (see instructions)		<b>1c</b>	
	<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		<b>1d</b>	
	<b>e</b>	Taxable dependent care benefits from Form 2441, line 26		<b>1e</b>	
	<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29		<b>1f</b>	
	<b>g</b>	Wages from Form 8919, line 6		<b>1g</b>	
	<b>h</b>	Other earned income (see instructions)		<b>1h</b>	
	<b>i</b>	Reserved for future use	<b>1i</b>		
	<b>j</b>	Reserved for future use		<b>1j</b>	
	<b>k</b>	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	<b>1k</b>		
	<b>z</b>	Add lines 1a through 1h		<b>1z</b>	
	<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>4a</b>	IRA distributions	<b>4a</b>	<b>b</b> Taxable amount	<b>4b</b>
<b>5a</b>	Pensions and annuities	<b>5a</b>	<b>b</b> Taxable amount	<b>5b</b>	
<b>6</b>	Reserved for future use		<b>6</b>		
<b>7</b>	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>		<b>7</b>		
<b>8</b>	Additional income from Schedule 1 (Form 1040), line 10		<b>8</b>		
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>		<b>9</b>		
<b>10</b>	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b>		<b>10</b>		
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>		<b>11</b>		
<b>12</b>	<b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		<b>12</b>		
<b>13a</b>	Qualified business income deduction from Form 8995 or Form 8995-A	<b>13a</b>			
<b>b</b>	Exemptions for estates and trusts only (see instructions)	<b>13b</b>			
<b>c</b>	Add lines 13a and 13b		<b>13c</b>		
<b>14</b>	Add lines 12 and 13c		<b>14</b>		
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>		<b>15</b>		

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>		
	<b>17</b>	Amount from Schedule 2 (Form 1040), 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 (Form 1040)	<b>19</b>		
	<b>20</b>	Amount from Schedule 3 (Form 1040), 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>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	<b>23a</b>		
		<b>b</b> Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 . . . . .	<b>23b</b>		
		<b>c</b> Transportation tax (see instructions)	<b>23c</b>		
		<b>d</b> Add lines 23a through 23c	<b>23d</b>		
	<b>24</b>	Add lines 22 and 23d. This is your <b>total tax</b>	<b>24</b>		
	<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
		<b>a</b>	Form(s) W-2	<b>25a</b>	
		<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	
		<b>c</b>	Other forms (see instructions)	<b>25c</b>	
		<b>d</b>	Add lines 25a through 25c	<b>25d</b>	
		<b>e</b>	Form(s) 8805	<b>25e</b>	
		<b>f</b>	Form(s) 8288-A	<b>25f</b>	
		<b>g</b>	Form(s) 1042-S	<b>25g</b>	
		<b>26</b>	2024 estimated tax payments and amount applied from 2023 return . . . . .	<b>26</b>	
		<b>27</b>	Reserved for future use . . . . .	<b>27</b>	
<b>28</b>	Additional child tax credit from Schedule 8812 (Form 1040)	<b>28</b>			
<b>29</b>	Credit for amount paid with Form 1040-C	<b>29</b>			
<b>30</b>	Reserved for future use . . . . .	<b>30</b>			
<b>31</b>	Amount from Schedule 3 (Form 1040), line 15	<b>31</b>			
<b>32</b>	Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>			
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b>	<b>33</b>			
<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>		
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>		
	<b>b</b>	Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	<b>d</b>	Account number _____			
	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
<b>36</b>	Amount of line 34 you want <b>applied to your 2025 estimated tax</b> . . . . .	<b>36</b>			
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	<b>37</b>		
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>		
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>				
	Designee's name _____	Phone no. _____	Personal identification number (PIN) _____		
<b>Sign Here</b>	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.)	
	Phone no. _____	Email address _____			
<b>Paid Preparer Use Only</b>	Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____	
	Firm's name _____			Check if: <input type="checkbox"/> Self-employed	
	Firm's address _____			Phone no. _____ Firm's EIN _____	