



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](#).

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 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 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)	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2025	☐ Yes	☐ Yes	☐ Yes	☐ Yes
(6) 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

Income Effectively Connected With U.S. Trade or Business

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.

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	Reserved for future use	1i	
j	Reserved for future use	1j	
k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k	
z	Add lines 1a through 1h	1z	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
c	Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b	
4a	IRA distributions	4a	
c	Check if (see instructions) 1 ☐ Rollover	2 ☐ QCD 3 ☐	
5a	Pensions and annuities	5a	
c	Check if (see instructions) 1 ☐ Rollover	2 ☐ PSO 3 ☐	
6	Reserved for future use	6	
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 (Form 1040), line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your total effectively connected income	9	
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income	10	
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	

Tax and Credits	11b	Amount from line 11a (adjusted gross income)		11b		
	12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		12		
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a			
	b	Exemptions for estates and trusts only (see instructions)	13b			
	c	Additional deductions from Schedule 1-A, line 38	13c			
	14	Add lines 12 through 13c		14		
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income		15		
	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16		
	17	Amount from Schedule 2 (Form 1040), line 3		17		
	18	Add lines 16 and 17		18		
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)		19		
	20	Amount from Schedule 3 (Form 1040), line 8		20		
	21	Add lines 19 and 20		21		
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22		
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a			
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b			
	c	Transportation tax (see instructions)	23c			
	d	Add lines 23a through 23c		23d		
	24	Add lines 22 and 23d. This is your total tax		24		
	Payments and Refundable Credits	25	Federal income tax withheld from:			
		a	Form(s) W-2	25a		
		b	Form(s) 1099	25b		
		c	Other forms (see instructions)	25c		
		d	Add lines 25a through 25c		25d	
e		Form(s) 8805		25e		
f		Form(s) 8288-A		25f		
g		Form(s) 1042-S		25g		
26		2025 estimated tax payments and amount applied from 2024 return		26		
27		Reserved for future use	27			
28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here ☐	28				
29	Credit for amount paid with Form 1040-C	29				
30	Refundable adoption credit from Form 8839, line 13	30				
31	Amount from Schedule 3 (Form 1040), line 15	31				
32	Add lines 28, 29, 30, and 31. These are your total other payments and refundable credits		32			
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments		33			
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34		
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐		35a		
	b	Routing number	c Type: ☐ Checking ☐ Savings			
	d	Account number				
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.				
	36	Amount of line 34 you want applied to your 2026 estimated tax	36			
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		37		
	38	Estimated tax penalty (see instructions)	38			
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		
	Phone no.		Email address			
Paid Preparer Use Only	Preparer's name		Preparer's signature		Date	
	Firm's name		PTIN		Check if: ☐ Self-employed	
	Firm's address		Phone no.		Firm's EIN	