



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

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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.

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Form **1040-SS**

U.S. Self-Employment Tax Return

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

(Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning _____, 2025, and ending _____, 20____

2025

☐ Filed pursuant to section 301.9100-2	☐ Deceased MM / DD / YYYY	Spouse MM / DD / YYYY
☐ Other		

Your first name and middle initial	Last name	Your social security number
If a joint return, spouse's first name and middle initial		Spouse's social security number

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.	Commonwealth or territory	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code

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**

Part I Total Tax and Credits (see instructions)

1 Filing status.

☐ Single	☐ Head of household (HOH)
☐ Married filing jointly	☐ Qualifying surviving spouse (QSS)
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____	If you checked the HOH box, and will not complete line 2, enter the child's name: _____
☐ 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): _____	

2 Qualifying children. Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (ACTC). If more than four qualifying children, see instructions and check here ☐

	Qualifying child 1	Qualifying child 2	Qualifying child 3	Qualifying child 4
(a) First name				
(b) Last name				
(c) SSN				
(d) Relationship				

3 Self-employment tax from Schedule SE (Form 1040), line 12. Attach Schedule SE (Form 1040) and applicable schedules	3	
4 Household employment taxes. Attach Schedule H (Form 1040)	4	
5 Additional Medicare Tax. Attach Form 8959	5	
6a Employee social security and Medicare tax on tips not reported to employer. Attach Form 4137	6a	
b Uncollected employee social security and Medicare tax on tips	6b	
c Uncollected employee social security and Medicare tax on wages. Attach Form 8919	6c	
d Uncollected employee social security and Medicare tax on group-term life insurance	6d	
e Total other taxes. Add lines 6a through 6d	6e	
7 Total tax. Add lines 3, 4, 5, and 6e		7
8 2025 estimated tax payments and amount applied from 2024 return If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____	8	
9 Amount paid with request for extension of time to file	9	
10 Additional child tax credit from Part II, line 19	10	
11a Additional Medicare Tax withheld. Attach Form 8959	11a	
b Excess social security tax withheld	11b	
12 Total payments and credits. Add lines 8 through 11b		12

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Part I **Total Tax and Credits** (see instructions) *(continued)*

13	If line 12 is more than line 7, subtract line 7 from line 12. This is the amount you overpaid	13	
14a	Amount of line 13 you want refunded to you . If Form 8888 is attached, check here ☐	14a	
b	Routing number <table border="1" style="display: inline-table; width: 150px; height: 15px;"></table>	c	Type: ☐ Checking ☐ Savings
d	Account number <table border="1" style="display: inline-table; width: 200px; height: 15px;"></table>		
15	Amount of line 13 you want applied to 2026 estimated tax	15	
16	If line 7 is more than line 12, subtract line 12 from line 7. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	16	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes**. Complete the following. ☐ **No**

Designee's name	Phone no.	Personal identification number (PIN)
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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 the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return?
See instructions.
Keep a copy
for your records.

Your signature	Date	Daytime phone number	If the IRS sent you an Identity Protection PIN, enter it here (see instructions)
Spouse's signature. If a joint return, both must sign.		Date	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instructions)

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	

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit (see instructions)

1	Do you have one or more qualifying children under age 17 with the required social security number? ☐ No. Stop. You can't claim the credit. ☐ Yes. Go to line 2.		
2	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700		2
3	Enter your modified adjusted gross income	3	
4	Enter the amount shown below for your filing status • Married filing jointly – \$400,000 • All other filing statuses – \$200,000	4	
5	Is the amount on line 3 more than the amount on line 4? ☐ No. Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12. ☐ Yes. Subtract line 4 from line 3. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.)	5	
6	Multiply the amount on line 5 by 5% (0.05)		6
7	Number of qualifying children from line 2 x \$2,200	7	
8	Number of other dependents, including children who are not under age 17: _____ x \$500. See instructions	8	
9	Add lines 7 and 8	9	
10	Is the amount on line 9 more than the amount on line 6? ☐ No. Stop. You can't claim the credit. ☐ Yes. Subtract line 6 from line 9		10
11	Enter the smaller of line 2 or line 10		11
12a	Enter one-half of self-employment tax from Part I, line 3	12a	
b	Enter one-half of the Additional Medicare Tax on self-employment income from Form 8959, line 13	12b	
c	Add lines 12a and 12b.	12c	
13a	Enter the amount, if any, of withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours	13a	
b	Enter the amount reported on Part I, line 6a, if any, of employee social security and Medicare tax on tips not reported to employer from Form 4137	13b	
c	Enter the amount reported on Part I, line 6c, if any, of uncollected employee social security and Medicare tax on wages from Form 8919	13c	
d	Enter the amounts reported on Part I, lines 6b and 6d, if any, of uncollected employee social security tax and Medicare tax on tips and group-term life insurance	13d	
e	Enter the amount, if any, of Additional Medicare Tax on Medicare wages from Form 8959, line 7	13e	
f	Add lines 13a through 13e	13f	
14	Add lines 12c and 13f	14	
15	Enter the amount, if any, of Additional Medicare Tax withheld from Form 8959, line 22	15	
16	Subtract line 15 from line 14	16	
17	Enter the amount, if any, from Part I, line 11b	17	
18	Is the amount on line 16 more than the amount on line 17? ☐ No. Stop. You can't claim the credit. ☐ Yes. Subtract line 17 from line 16		18
19	Additional child tax credit. Enter the smaller of line 11 or line 18 here and on Part I, line 10		19