

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

Spouse

 Other

Your first name and middle initial

ROBERT

Last name

RETIREE

Your social security number

111 11 1111

If joint return, spouse's first name and middle initial

ROXANNE

Last name

RETIREE

Spouse's social security number

222 22 2222

Home address (number and street). If you have a P.O. box, see instructions.

123 HOLISTIPLAN AVENUE

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

HOLISTIPLANVILLE

NC 27516

Foreign country name

Foreign province/state/county

Foreign postal code

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. **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**Filing Status**

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)

Check only one box.

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)

|  | 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) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     |
| (6) Check if                                       | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled |
| (7) Credits  | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       | <input type="checkbox"/> Child tax credit <input type="checkbox"/> 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.

**1a** Total amount from Form(s) W-2, box 1 (see instructions) . . . . .  
**b** Household employee wages not reported on Form(s) W-2 . . . . .  
**c** Tip income not reported on line 1a (see instructions) . . . . .  
**d** Medicaid waiver payments not reported on Form(s) W-2 (see instructions)  
**e** Taxable dependent care benefits from Form 2441, line 26 . . . . .  
**f** Employer-provided adoption benefits from Form 8839, line 31 . . . . .  
**g** Wages from Form 8919, line 6 . . . . .  
**h** Other earned income (see instructions). Enter type and amount:  
  
**i** Nontaxable combat pay election (see instructions) . . . . . **1i**  
**z** Add lines 1a through 1h . . . . .

|           |  |
|-----------|--|
| <b>1a</b> |  |
| <b>1b</b> |  |
| <b>1c</b> |  |
| <b>1d</b> |  |
| <b>1e</b> |  |
| <b>1f</b> |  |
| <b>1g</b> |  |
| <b>1h</b> |  |
| <b>1z</b> |  |

|                                  |  |                   |                                   |                   |
|----------------------------------|--|-------------------|-----------------------------------|-------------------|
| Attach<br>Sch. B<br>if required. | <b>2a</b> Tax-exempt interest . . .  | <b>2a</b> 1,500.  | <b>b</b> Taxable interest . . .   | <b>2b</b> 7,500.  |
|                                  | <b>3a</b> Qualified dividends . . .  | <b>3a</b> 19,000. | <b>b</b> Ordinary dividends . . . | <b>3b</b> 22,500. |
|                                  | <b>c</b> Check if your child's dividends are included in:<br>1 <input type="checkbox"/> Line 3a      2 <input type="checkbox"/> Line 3b  |                   |                                   |                   |
|                                  | <b>4a</b> IRA distributions . . .  | <b>4a</b>         | <b>b</b> Taxable amount . . .     | <b>4b</b>         |
|                                  | <b>c</b> Check if (see instructions):<br>1 <input type="checkbox"/> Rollover      2 <input type="checkbox"/> QCD   |                   |                                   |                   |
|                                  | <b>5a</b> Pensions and annuities   | <b>5a</b>         | <b>b</b> Taxable amount . . .     | <b>5b</b>         |
|                                  | <b>c</b> Check if (see instructions):<br>1 <input type="checkbox"/> Rollover      2 <input type="checkbox"/> PSO   |                   |                                   |                   |
|                                  | <b>6a</b> Social security benefits   | <b>6a</b> 68,000. | <b>b</b> Taxable amount . . .     | <b>6b</b> 32,775. |
|                                  | <b>c</b> If you elect to use the lump-sum election method, check here (see<br>instructions) . . . . . <input type="checkbox"/>   |                   |                                   |                   |
|                                  | <b>d</b> If you are married filing separately and lived apart from your spouse the<br>entire year (see inst.), check here . . . . . <input type="checkbox"/>   |                   |                                   |                   |
|                                  | <b>7a</b> Capital gain or (loss). Attach Schedule D if required . . . . .  |                   |                                   |                   |
|                                  | <b>b</b> Check if: <input type="checkbox"/> Schedule D not required<br><input type="checkbox"/> Includes child's capital gain or (loss) _____  |                   |                                   |                   |
|                                  | <b>8</b> Additional income from Schedule 1, line 10 . . . . .  |                   |                                   |                   |
|                                  | <b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b> . . . . .   |                   |                                   |                   |
|                                  | <b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .   |                   |                                   |                   |
|                                  | <b>11a</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .   |                   |                                   |                   |
| <b>Tax and<br/>Credits</b>       | <b>b</b> Amount from line 11a (adjusted gross income) . . . . .  |                   |                                   |                   |
|                                  | <b>12a</b> Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent   |                   |                                   |                   |
|                                  | <b>b</b> <input type="checkbox"/> Spouse itemizes on a separate return <b>c</b> <input type="checkbox"/> You were a dual-status alien  |                   |                                   |                   |
|                                  | <b>d</b> <b>You:</b> <input checked="" type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind<br><b>Spouse:</b> <input checked="" type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind |                   |                                   |                   |
|                                  | <b>e</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .  |                   |                                   |                   |
|                                  | <b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .   |                   |                                   |                   |
|                                  | <b>b</b> Additional deductions from Schedule 1-A, line 38 . . . . .  |                   |                                   |                   |
|                                  | <b>14</b> Add lines 12e, 13a, and 13b . . . . .  |                   |                                   |                   |
|                                  | <b>15</b> Subtract line 14 from line 11b. If zero or less, enter -0-. This is your<br><b>taxable income</b> . . . . .  |                   |                                   |                   |
|                                  | <b>16</b> <b>Tax</b> (see instructions). Check if any from:<br>1 <input type="checkbox"/> Form(s) 8814      2 <input type="checkbox"/> Form(s) 4972      3 <input type="checkbox"/> _____  |                   |                                   |                   |
|                                  | <b>17</b> Amount from Schedule 2, line 3 . . . . .   |                   |                                   |                   |
|                                  | <b>18</b> Add lines 16 and 17 . . . . .  |                   |                                   |                   |
|                                  | <b>19</b> Child tax credit or credit for other dependents from Schedule 8812 . . . . .   |                   |                                   |                   |
|                                  | <b>20</b> Amount from Schedule 3, line 8 . . . . .   |                   |                                   |                   |
|                                  | <b>21</b> Add lines 19 and 20 . . . . .  |                   |                                   |                   |
|                                  | <b>22</b> Subtract line 21 from line 18. If zero or less, enter -0- . . . . .  |                   |                                   |                   |
|                                  | <b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .   |                   |                                   |                   |
|                                  | <b>24</b> Add lines 22 and 23. This is your <b>total tax</b> . . . . .   |                   |                                   |                   |



**SCHEDULE 1-A**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Additional Deductions**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2025**

Attachment  
Sequence No. **1A**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

ROBERT RETIREE & ROXANNE RETIREE

Your social security number

111-11-1111

**Part I Modified Adjusted Gross Income (MAGI) Amount**

|    |  |    |         |
|----|--|----|---------|
| 1  | Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b . . . . . | 1  | 72,775. |
| 2a | Enter any income from Puerto Rico that you excluded . . . . .            | 2a |         |
| 2b | Enter the amount from Form 2555, line 45 . . . . .                       | 2b |         |
| 2c | Enter the amount from Form 2555, line 50 . . . . .                       | 2c |         |
| 2d | Enter the amount from Form 4563, line 15 . . . . .                       | 2d |         |
| 2e | Add lines 2a, 2b, 2c, and 2d . . . . .                                   | 2e |         |
| 3  | Add lines 1 and 2e . . . . .   | 3  | 72,775. |

**Part II No Tax on Tips**

**Caution:** Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at [IRS.gov/TippedOccupations](http://IRS.gov/TippedOccupations). You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

|    |   |    |  |    |  |
|----|---|----|--|----|--|
| 4  | Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions. | 4a |  | 4c |  |
| a  | Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes . . . . .  | 4b |  |    |  |
| b  | Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0- . . . . .   |    |  |    |  |
| c  | If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions . . . . .         |    |  |    |  |
| 5  | Qualified tips received in the course of a trade or business.   |    |  | 5  |  |
|    | Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions . . . . .            |    |  | 6  |  |
| 6  | Add lines 4c and 5 . . . . .  |    |  | 7  |  |
| 7  | Enter the smaller of the amount on line 6 or \$25,000 . . . . .   |    |  | 8  |  |
| 8  | Enter the amount from line 3 . . . . .  |    |  | 9  |  |
| 9  | Enter \$150,000 (\$300,000 if married filing jointly) . . . . .   |    |  | 10 |  |
| 10 | Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13 . . . . .   |    |  | 11 |  |
| 11 | Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0) . . . . .   |    |  | 12 |  |
| 12 | Multiply line 11 by \$100 . . . . .   |    |  | 13 |  |
| 13 | <b>Qualified tips deduction.</b> Subtract line 12 from line 7. If zero or less, enter -0- . . . . .   |    |  |    |  |

**Part III No Tax on Overtime**

**Caution:** Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

|     |   |     |  |     |  |
|-----|---|-----|--|-----|--|
| 14a | Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions                                  | 14a |  | 14c |  |
| b   | Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions) . . . . .   | 14b |  | 15  |  |
| c   | Add lines 14a and 14b . . . . .   |     |  | 16  |  |
| 15  | Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly) . . . . .  |     |  | 17  |  |
| 16  | Enter the amount from line 3 . . . . .  |     |  | 18  |  |
| 17  | Enter \$150,000 (\$300,000 if married filing jointly) . . . . .   |     |  | 19  |  |
| 18  | Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21 . . . . .  |     |  | 20  |  |
| 19  | Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0) . . . . . |     |  | 21  |  |
| 20  | Multiply line 19 by \$100 . . . . .   |     |  |     |  |
| 21  | <b>Qualified overtime compensation deduction.</b> Subtract line 20 from line 15. If zero or less, enter -0- . . . . .   |     |  |     |  |

**Part IV No Tax on Car Loan Interest**

**Caution:** Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVLI). Column (iii) is the total QPVLi paid in 2025 less the amounts reported in column (ii). See instructions.

**22** Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

|           |   | Interest for this loan: |
|-----------|---|-------------------------|
|           | (ii) Deducted on Schedule C, Schedule E, or Schedule F  | (iii) Schedule 1-A      |
| <b>a</b>  | <b>(i) Vehicle identification number (VIN)</b>  |                         |
| <b>b</b>  |   |                         |
| <b>23</b> | Add lines 22a and 22b, column (iii) . . . . .   | <b>23</b>               |
| <b>24</b> | Enter the smaller of the amount on line 23 or \$10,000 . . . . .  | <b>24</b>               |
| <b>25</b> | Enter the amount from line 3 . . . . .  | <b>25</b>               |
| <b>26</b> | Enter \$100,000 (\$200,000 if married filing jointly) . . . . .   | <b>26</b>               |
| <b>27</b> | Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30 . . . . .  | <b>27</b>               |
| <b>28</b> | Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.) . . . . . | <b>28</b>               |
| <b>29</b> | Multiply line 28 by \$200 . . . . .   | <b>29</b>               |
| <b>30</b> | <b>Qualified passenger vehicle loan interest deduction.</b> Subtract line 29 from line 24. If zero or less, enter -0- . . . . .   | <b>30</b>               |

**Part V Enhanced Deduction for Seniors**

**Caution:** You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction. See instructions.

|            |  |            |          |
|------------|--|------------|----------|
| <b>31</b>  | Enter the amount from line 3 . . . . .   | <b>31</b>  | 72,775.  |
| <b>32</b>  | Enter \$75,000 (\$150,000 if married filing jointly) . . . . .   | <b>32</b>  | 150,000. |
| <b>33</b>  | Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35 . . . . .   | <b>33</b>  | -77,225. |
| <b>34</b>  | Multiply line 33 by 6% (0.06) . . . . .  | <b>34</b>  |          |
| <b>35</b>  | Subtract line 34 from \$6,000. If zero or less, enter -0- . . . . .  | <b>35</b>  | 6,000.   |
| <b>36a</b> | If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35 . . . . .  | <b>36a</b> | 6,000.   |
| <b>b</b>   | If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35 . . . . . | <b>36b</b> | 6,000.   |
| <b>37</b>  | <b>Enhanced deduction for seniors.</b> Add lines 36a and 36b . . . . .   | <b>37</b>  | 12,000.  |

**Part VI Total Additional Deductions**

|           |  |           |         |
|-----------|--|-----------|---------|
| <b>38</b> | Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c . . . . . | <b>38</b> | 12,000. |
|-----------|--|-----------|---------|

**SCHEDULE B  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Interest and Ordinary Dividends**Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

OMB No. 1545-0074

**2025**Attachment  
Sequence No. 08

Name(s) shown on return

ROBERT RETIREE &amp; ROXANNE RETIREE

Your social security number  
111-11-1111**Part I**  
**Interest**(See instructions  
and the  
Instructions for  
Form 1040,  
line 2b.)**Note:** If you  
received a  
Form 1099-INT,  
Form 1099-OID,  
or substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

1 List name of payer. If any interest is from a seller-financed mortgage and the 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:

BANK OF AMERICA  
ALLY BANK  
SCHWAB

|   | <b>Amount</b> |
|---|---------------|
|   | 2,500.        |
|   | 3,500.        |
|   | 1,500.        |
| 1 |               |
| 2 | 7,500.        |
| 3 |               |
| 4 | 7,500.        |

**Note:** If line 4 is over \$1,500, you must complete Part III.**Part II****Ordinary  
Dividends**(See instructions  
and the  
Instructions for  
Form 1040,  
line 3b.)**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  
dividends shown  
on that form.

5 List name of payer:

VANGUARD  
SCHWAB

|   | <b>Amount</b> |
|---|---------------|
|   | 12,500.       |
|   | 10,000.       |
| 5 |               |
| 6 | 22,500.       |

**Note:** If line 6 is over \$1,500, you must complete Part III.**Part III****Foreign  
Accounts  
and Trusts****Caution:** If  
required, failure to  
file FinCEN Form  
114 may result in  
substantial  
penalties.  
Additionally, you  
may be required  
to file Form 8938,  
Statement of  
Specified Foreign  
Financial Assets.  
See instructions.

7a At any time during 2025, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .

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 and its instructions for filing requirements and exceptions to those requirements . . . . .

b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located: . . . . .

8 During 2025, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .

| Yes | No |
|-----|----|
|     | X  |
|     |    |
|     |    |
|     |    |
|     | X  |

## Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

2025

Attachment  
Sequence No. 12

Name(s) shown on return

Your social security number

ROBERT RETIREE &amp; ROXANNE RETIREE

111-11-1111

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

## Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|    | (d)<br>Proceeds<br>(sales price)   | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|----|--|---------------------------------|---|---|
| 1a | Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . . |                                 |   |   |
| 1b | Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> or <b>Box G</b> checked . . . . .   |                                 |   |   |
| 2  | Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> or <b>Box H</b> checked . . . . .   |                                 |   |   |
| 3  | Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> or <b>Box I</b> checked . . . . .   |                                 |   |   |
| 4  | Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .   |                                 |   | 4   |
| 5  | Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .  |                                 |   | 5   |
| 6  | Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .   |                                 |   | 6 ( )   |
| 7  | <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .  |                                 |   | 7   |

## Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|    | (d)<br>Proceeds<br>(sales price)  | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|----|---|---------------------------------|--|---|
| 8a | Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . . | 20,000.                         | 10,000.  | 10,000.   |
| 8b | Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> or <b>Box J</b> checked . . . . .  |                                 |  |   |
| 9  | Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> or <b>Box K</b> checked . . . . .  |                                 |  |   |
| 10 | Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> or <b>Box L</b> checked . . . . .  |                                 |  |   |
| 11 | Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                 |  | 11  |
| 12 | Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .  |                                 |  | 12  |
| 13 | Capital gain distributions. See the instructions . . . . .  |                                 |  | 13  |
| 14 | Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                 |  | 14 ( )  |
| 15 | <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .  |                                 |  | 15 10,000.  |

**Part III Summary**

|  |   |    |         |
|--|---|----|---------|
| 16   | Combine lines 7 and 15 and enter the result . . . . .   | 16 | 10,000. |
| <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22.</li> </ul> |   | 18 |         |
| 17   | Are lines 15 and 16 <b>both</b> gains?<br><input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.  | 19 |         |
| 18   | If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .  | 21 | ( )     |
| 19   | If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .  |    |         |
| 20   | Are lines 18 and 19 both zero or blank and you are not filing Form 4952?<br><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.<br><br><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below. |    |         |
| 21   | If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the <b>smaller</b> of:<br><ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>   |    |         |
| <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>   |   |    |         |
| 22   | Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?<br><br><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.<br><br><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.  |    |         |