

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 MARTHA O Last name SAM Your social security number 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

Foreign country name Foreign province/state/county Foreign postal code Foreign postal code 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.

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) 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

Table with 4 columns: Dependent 1, 2, 3, 4. Rows include: (1) First name, (2) Last name, (3) SSN, (4) Relationship, (5) Check if lived with you more than half of 2025, (6) Check if Full-time student, Permanently and totally disabled, (7) Credits: 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 section table with rows 1a-11a. Includes: Total amount from Form(s) W-2, Household employee wages, Tip income, Medicaid waiver payments, Employer-provided adoption benefits, Wages from Form 8919, Other earned income, Nontaxable combat pay election, Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, Capital gain or (loss), Additional income from Schedule 1, Adjustments to income from Schedule 1, Subtract line 10 from line 9. Total income: 71,340. Adjusted gross income: 71,004.

Attach Sch. B if required.

Tax and Credits

11b Amount from line 11a (adjusted gross income)
12a Someone can claim [ ] You as a dependent [ ] Your spouse as a dependent
b [ ] Spouse itemizes on a separate return c [ ] You were a dual-status alien
d You: [ ] Were born before January 2, 1961 [ ] Are blind
Spouse: [ ] Was born before January 2, 1961 [ ] Is blind

11b 71,004.
12e 15,750.

Standard deduction for-
• Single or Married filing separately, \$15,750
• Married filing jointly or Qualifying surviving spouse, \$31,500
• Head of household, \$23,625
• If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

e Standard deduction or itemized deductions (from Schedule A)
13a Qualified business income deduction from Form 8995 or Form 8995-A
b Additional deductions from Schedule 1-A, line 38
14 Add lines 12e, 13a, and 13b
15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income
16 Tax (see instructions). Check if any from Form(s): 1 [ ] 8814 2 [ ] 4972 3 [ ]
17 Amount from Schedule 2, line 3
18 Add lines 16 and 17
19 Child tax credit or credit for other dependents from Schedule 8812
20 Amount from Schedule 3, line 8
21 Add lines 19 and 20
22 Subtract line 21 from line 18. If zero or less, enter -0-
23 Other taxes, including self-employment tax, from Schedule 2, line 21
24 Add lines 22 and 23. This is your total tax

13a
13b
14 15,750.
15 55,254.
16 7,013.
17 0.
18 7,013.
19
20 1,091.
21 1,091.
22 5,922.
23
24 5,922.

Payments and Refundable Credits

25 Federal income tax withheld from:
a Form(s) W-2 25a 7,260.
b Form(s) 1099 25b
c Other forms (see instructions) 25c
d Add lines 25a through 25c 25d 7,260.
26 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):

25a 7,260.
25b
25c
25d 7,260.
26

If you have a qualifying child, you may need to attach Sch. EIC.

27a Earned income credit (EIC) 27a
b Clergy filing Schedule SE (see instructions)
c If you do not want to claim the EIC, check here
28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here
29 American opportunity credit from Form 8863, line 8
30 Refundable adoption credit from Form 8839, line 13
31 Amount from Schedule 3, line 15
32 Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits
33 Add lines 25d, 26, and 32. These are your total payments

27a
28
29
30
31
32
33 7,260.

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid
35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here [ ]
b Routing number c Type: [X] Checking [ ] Savings
d Account number
36 Amount of line 34 you want applied to your 2026 estimated tax 36

34 1,338.
35a 1,338.
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.
38 Estimated tax penalty (see instructions) 38

37 0.
38

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [ ] Yes. Complete below. [X] 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 LANDSCAPE ARCHITECT
If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature, if a joint return, both must sign. Date Spouse's occupation
If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. Email address

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

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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. **01**

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

MARTHA O SAM

Your social security number

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss . . . . .

**Note:** The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See [www.irs.gov/1099k](http://www.irs.gov/1099k).

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>
<b>2a</b>	Alimony received . . . . .		<b>2a</b>
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>
<b>4</b>	Other gains or (losses). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684 . . . . .		<b>4</b>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>
<b>7</b>	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid: _____		<b>7</b>
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	8a ( )	
<b>b</b>	Gambling . . . . .	8b	
<b>c</b>	Cancellation of debt . . . . .	8c	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	8d ( )	
<b>e</b>	Income from Form 8853 . . . . .	8e	
<b>f</b>	Income from Form 8889 . . . . .	8f	
<b>g</b>	Alaska Permanent Fund dividends . . . . .	8g	
<b>h</b>	Jury duty pay . . . . .	8h	
<b>i</b>	Prizes and awards . . . . .	8i	
<b>j</b>	Activity not engaged in for profit income . . . . .	8j	
<b>k</b>	Stock options . . . . .	8k	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	8l	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	8m	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	8n	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	8o	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	8p	
<b>q</b>	Taxable distributions from an ABL account (see instructions) . . . . .	8q	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	8r	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	8s ( )	
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	8t	
<b>u</b>	Wages earned while incarcerated . . . . .	8u	
<b>v</b>	Digital assets received as ordinary income not reported elsewhere. See instructions . . . . .	8v	
<b>z</b>	Other income. List type and amount: _____	8z	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2025 Created 7/25/25

**Part II Adjustments to Income**

<b>11</b>	Educator expenses		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here <input type="checkbox"/>		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings		<b>18</b>	
<b>19a</b>	Alimony paid		<b>19a</b>	
<b>b</b>	Recipient's SSN			
<b>c</b>	Date of original divorce or separation agreement (see instructions):			
<b>20</b>	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here <input type="checkbox"/>		<b>20</b>	
<b>21</b>	Student loan interest deduction		<b>21</b>	336.
<b>22</b>	Reserved for future use		<b>22</b>	
<b>23</b>	Archer MSA deduction		<b>23</b>	
<b>24</b>	Other adjustments:		<b>24</b>	
<b>a</b>	Jury duty pay (see instructions)	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	<b>24h</b>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount:	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z	<b>25</b>		
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	<b>26</b>		336.

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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. **03**

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

MARTHA O SAM

Your social security number

**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	1,091.
4	Retirement savings contributions credit. Attach Form 8880		4	
5a	Residential clean energy credit from Form 5695, line 15		5a	
5b	Energy efficient home improvement credit from Form 5695, line 32		5b	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
c	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
e	Reserved for future use	6e		
f	Clean vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
l	Amount on Form 8978, line 14. See instructions	6l		
m	Credit for previously owned clean vehicles. Attach Form 8936	6m		
z	Other nonrefundable credits. List type and amount:			
		6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	1,091.

**Part II Other Payments and Refundable Credits**

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b		
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
z	Other refundable credits (see instructions):			
		13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040) 2025 Created 11/17/25

**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

Attach to Form 1040 or 1040-SR.  
 Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

OMB No. 1545-0074

**2025**  
 Attachment  
 Sequence No. **50**

MARTHA O SAM

Your social security number  
XXXXXXXXXX

**Caution:** Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

**Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter \$180,000 if married filing jointly; or \$90,000 if single, head of household, or qualifying surviving spouse	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11b. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3	
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit	4	
5	Enter \$20,000 if married filing jointly; or \$10,000 if single, head of household, or qualifying surviving spouse	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6; or • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places).	6	
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	

**Part II Nonrefundable Education Credits**

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet. See instructions	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	5,455.
11	Enter the smaller of line 10 or \$10,000	11	5,455.
12	Multiply line 11 by 20% (0.20)	12	1,091.
13	Enter \$180,000 if married filing jointly; or \$90,000 if single, head of household, or qualifying surviving spouse	13	90,000.
14	Enter the amount from Form 1040 or 1040-SR, line 11b. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14	71,004.
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	18,996.
16	Enter \$20,000 if married filing jointly; or \$10,000 if single, head of household, or qualifying surviving spouse	16	10,000.
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18; or • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places).	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet. See instructions	18	1,091.
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	1,091.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2025) Created 9/23/25

Name(s) shown on return

MARTHA O SAM

Your social security number

Caution: Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information (see instructions)

20 Student name (as shown on page 1 of your tax return) MARTHA O SAM
21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)
a Name of first educational institution THE JOHNS HOPKINS UNIVERSITY
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 3910 KESWICK RD, N4327-B BALTIMORE MD 21211
(2) Did the student receive Form 1098-T from this institution for 2025? [X] Yes [ ] No
(3) Did the student receive Form 1098-T from this institution for 2024 with box 7 checked? [ ] Yes [ ] No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 52-0595110

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? [ ] Yes-Stop! Go to line 31 for this student. [X] No-Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2025 at an eligible educational institution in a program leading toward a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. [X] Yes-Go to line 25. [ ] No-Stop! Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2025? See instructions. [X] Yes-Stop! Go to line 31 for this student. [ ] No-Go to line 26.

26 Was the student convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance? [ ] Yes-Stop! Go to line 31 for this student. [ ] No-Complete lines 27 through 30 for this student.

Caution: You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

Table with 3 columns: Line number, Description, and Amount. Line 27: Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000. Line 28: Subtract \$2,000 from line 27. Line 29: Multiply line 28 by 25% (0.25). Line 30: If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result.

Lifetime Learning Credit

Table with 3 columns: Line number, Description, and Amount. Line 31: Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10. Amount: 5,455.