2025 Federal Tax Return Filing Instructions

FOR THE YEAR ENDING

December 31, 2025

Prepared for	RICARDO MARTINEZ
Tax Summary	Gross Income.................................... $0 Adjusted Gross Income...................... $0 Total Deductions............................... $23750 Total Taxable Income........................ $0 Total Tax... $0 Total Payments................................. $0 Refund Amount................................. $0 Amount You Owe.............................. $0
Make check payable to	
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.

Instructions

If you e-filed your return and it has been accepted, you will get notified via text or email if you opted for that option.

Your tax obligation is exactly met. No additional tax is due.

H&R BLOCK

2025 STATE TAX RETURN FILING INSTRUCTIONS

COLORADO

FOR THE YEAR ENDING

December 31, 2025

Prepared for	RICARDO MARTINEZ
Tax Summary	Adjusted Gross Income...................... $ -23,750 Total Deductions................................ $ 0 Total Taxable Income........................ $ -23,750 Total Tax... $ 0 Total Payments.................................. $ 19 Refund Amount.................................. $ 19 Amount You Owe.............................. $ 0
Make check payable to	
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.

Special Instructions

Keep A Copy

Click on Main Menu and then E-File or Print to print your return. Attach your copy of each W-2, W-2G, 1099R or 1099G with withholding. Keep with your records for three years.

2026 INCOME TAX ESTIMATOR/PLANNER

RICARDO MARTINEZ
553-53-2301

Keep for Your Records

	Current 2025	Adjustments 2026	Estimated 2026
TAX COMPUTATION (BEFORE CREDITS):			
Taxable income	0	-350	0
Tax			
Schedule 2 – Taxes			
Additions to Tax			
Alternative minimum tax			
Tax rate	10.0%		10.0%
CREDITS:			
Child and other dependents tax credit			
Schedule 3 – Nonrefundable Credits			
Foreign tax credit			
Child care credit			
Education credit			
Retirement savings contribution credit			
Other credits			
Total credits			
OTHER TAXES:			
Schedule 2 – Other Taxes			
Self-employment tax			
Additional tax on IRAs			
Other taxes			
Total other taxes			
PAYMENTS:			
Federal income tax withheld			
Estimated payments			
Earned income credit			
Additional child tax credit			
Schedule 3 – Refundable Credits and Payments			
American opportunity credit			
ACA premium tax credit			
Other payments			
Total payments			
AMOUNT DUE / REFUND:			
Amount overpaid			
Overpayment applied to next year			
Refund			
Amount due			

Note: These amounts and calculations are for estimating purposes only and should not be assumed to be your final refund or liability for 2025 taxes. State implications have not been considered in these calculations. Be sure to schedule a tax appointment to have your 2025 tax return prepared using the actual 2025 tax forms issued by the Internal Revenue Service and your actual 2025 source documents.

ADDITIONAL DISCLOSURES:

As per the new OBBB Act, Taxpayers aged 65 or older may qualify for a $6,000 deduction each. The deduction phases out for AGI above $75,000 (single) or $150,000 (MFJ), and is unavailable above $175,000/$250,000
As per the new OBBB Act, standard deduction limits increased to $31,500 for MFJ and QSS filers $23,625 for head of household (HOH) filers $15,750 single
The State and local tax deduction is limited to $10,000($5,000 MFS)

2025 TWO YEAR COMPARISON

RICARDO MARTINEZ
553-53-2301

Keep for Your Records

	2025	2024	Difference
Filing status	Single		
INCOME:			
Wages, salaries, tips, etc.			
Interest income			
Ordinary dividend income			
IRA distributions and pension income			
Taxable social security income			
Capital gain or (loss) (Schedule D)			
Schedule 1 – Income			
Refunds of state and local taxes			
Alimony received			
Business income or (loss) (Schedule C)			
Other gains or (losses) (Form 4797)			
Rental real estate, partnerships, estates, etc. (Schedule E)			
Farm income or (loss) (Schedule F)			
Unemployment compensation			
Other income			
Total income			
ADJUSTMENTS:			
Schedule 1 – Adjustments			
Educator expenses			
Busn expenses for reservists, performing artists, etc			
Health savings account deduction			
Moving expenses			
Deductible part of self-employment tax			
Self-employed SEP, SIMPLE and qualified plans deduction			
Self-employed health insurance			
Penalty on early withdrawal of savings			
Alimony paid			
IRA contributions			
Student loan interest deduction			
Archer MSA deduction			
Other adjustments			
Total adjustments			
ADJUSTED GROSS INCOME:			
DEDUCTIONS:			
Standard deduction or Itemized deductions	17,750		17,750
Charitable contributions if taking standard deduction	N/A		
If itemized, Schedule A deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	233		233
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Qualified business income deduction			
Schedule 1-A Additional deductions			
Qualified tips deduction			
Qualified overtime compensation deduction			
Qualified passenger vehicle loan interest deduction			
Enhanced deduction for seniors	6,000		6,000
TAXABLE INCOME:			

2025 TWO YEAR COMPARISON

RICARDO MARTINEZ
553-53-2301

Keep for Your Records

	2025	2024	Difference
TAX COMPUTATION (BEFORE CREDITS):			
Tax			
Tax calculation method	TABLE		
Schedule 2 – Taxes			
Additions to Tax			
Alternative minimum tax			
Total taxes			
Tax rate	10%	%	
CREDITS:			
Child and other dependents tax credit			
Schedule 3 – Non-Refundable Credits			
Foreign tax credit			
Child care credit			
Education credit			
Retirement savings contribution credit			
Other credits			
Total credits			
OTHER TAXES:			
Schedule 2 – Other Taxes			
Self-employment tax			
Additional tax on IRAs			
Other taxes			
TOTAL TAXES:			
PAYMENTS:			
Federal income tax withheld			
Estimated payments made			
Earned income credit			
Refundable child tax credit or additional child tax credit			
American opportunity credit			
Schedule 3 – Refundable Credits & Payments			
ACA premium tax credit			
Qualified sick and family leave credit			
Other payments			
Total payments			
AMOUNT DUE / REFUND:			
Amount overpaid			
Overpayment applied to next year			
Refund			
Amount due			
Penalty			

Tax Calculation Methods:

Sch D = Sch D tax worksheet
Sch J = Inc Aver for Farmer/Fisherman
FEITW = Foreign Earned Income Tax WS
QDCGTW = Qual Div Cap Gain Tax WS
F8615 = Child with unearned income
TCW = Tax Comp Worksheet (rates)
TABLE = Tax Table

Form **1040-SR** Department of the Treasury--Internal Revenue Service
U.S. Income Tax Return for Seniors **2025** OMB No. 1545-0074 IRS Use Only-Do not write or staple in this space.

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	Last name	**Your social security number**
RICARDO	MARTINEZ	553-53-2301
If joint return, spouse's first name and middle initial	Last name	**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. ☒
5134 S KEENLAND CT		

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Littleton	CO	80123
Foreign country name	Foreign province/state/county	Foreign postal code

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
Check only one box.

☒ 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**

Dependents (see inst.)
If more than four dependents, see instructions and check here ☐

	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)** ☐ yes **(b)** ☐ And in the U.S.	**(a)** ☐ yes **(b)** ☐ And in the U.S.	**(a)** ☐ yes **(b)** ☐ And in the U.S.	**(a)** ☐ yes **(b)** ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) 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

☐ 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)	**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	Nontaxable combat pay election (see instructions) **1i**		
z	Add lines 1a through 1h	**1z**	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040-SR** (2025) Created 9/5/25

Attach Sch. B if required.

2a	Tax-exempt interest	2a	
b	Taxable interest	2b	
3a	Qualified dividends	3a	
b	Ordinary dividends	3b	
c	Check if your child's dividends are included in: 1 ☐ Line 3a 2 ☐ Line 3b		
4a	IRA distributions	4a	
b	Taxable amount	4b	
c	Check if (see instructions): 1 ☐ Rollover 2 ☐ QCD 3 ☐ ____		
5a	Pensions and annuities	5a	
b	Taxable amount	5b	
c	Check if (see instructions): 1 ☐ Rollover 2 ☐ PSO 3 ☐ ____		
6a	Social security benefits	6a	20,316
b	Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐		
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, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**	9	
10	Adjustments to income from Schedule 1, line 26	10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**	11a	

Tax and Credits

Standard Deduction

See Standard Deduction Chart on the last page of this form.

b	Amount from line 11a (adjusted gross income)	11b	
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		
e	**Standard deduction or itemized deductions** (from Schedule A)	12e	17,750
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b	Additional deductions from Schedule 1-A, line 38	13b	6,000
14	Add lines 12e, 13a, and 13b	14	23,750
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	0
16	**Tax** (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐ ____	16	0
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	0
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your **total tax**	24	0

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	
26	2025 estimated tax payments and amount applied from 2024 return		26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):			
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 ☐	28		
29	American opportunity credit from Form 8863, line 8	29		
30	Refundable adoption credit from Form 8839, line 13	30		
31	Amount from Schedule 3, line 15	31		
32	Add lines 27a, 28, 29, 30, and 31. These are your **total other payments and refundable credits**		32	
33	Add lines 25d, 26, and 32. These are your **total payments**		33	

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

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 XXXXXXXXXXXXXXXXX **c** Type: ☐ Checking ☐ Savings			
d	Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
36	Amount of line 34 you want **applied to your 2026 estimated tax**	36		

Direct deposit? See instructions.

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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Retired	
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. 9708327049	Email address ricardo@unalogix.com		

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

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	

Standard Deduction Chart*

Add the number of boxes checked on line 12d on page 2 1

IF your filing status is...	AND the number of boxes checked is...	THEN your standard deduction is...
Single	1	$17,750
	2	19,750
Married filing jointly	1	$33,100
	2	34,700
	3	36,300
	4	37,900
Qualifying surviving spouse	1	$33,100
	2	34,700
Head of household	1	$25,625
	2	27,625
Married filing separately**	1	$17,350
	2	18,950
	3	20,550
	4	22,150

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

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 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: RICARDO MARTINEZ

Your social security number: 553-53-2301

Part I Modified Adjusted Gross Income (MAGI) Amount

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

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. 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.				
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	4a	0		
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	4b	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			4c	
5	Qualified tips received in the course of a trade or business. 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			5	
6	Add lines 4c and 5			6	
7	Enter the smaller of the amount on line 6 or $25,000			7	
8	Enter the amount from line 3			8	
9	Enter $150,000 ($300,000 if married filing jointly)			9	
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13			10	
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.)			11	
12	Multiply line 11 by $100			12	
13	**Qualified tips deduction.** Subtract line 12 from line 7. If zero or less, enter -0-			13	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			
b	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions)	14b			
c	Add lines 14a and 14b			14c	
15	Enter the smaller of the amount on line 14c or $12,500 ($25,000 if married filing jointly)			15	
16	Enter the amount from line 3			16	
17	Enter $150,000 ($300,000 if married filing jointly)			17	
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21			18	
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.)			19	
20	Multiply line 19 by $100			20	
21	**Qualified overtime compensation deduction.** Subtract line 20 from line 15. If zero or less, enter -0-			21	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.

	(i) Vehicle identification number (VIN)	Interest for this loan: (ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a			
b			

23	Add lines 22a and 22b, column (iii)	23	
24	Enter the smaller of the amount on line 23 or $10,000	24	
25	Enter the amount from line 3	25	
26	Enter $100,000 ($200,000 if married filing jointly)	26	
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	
28	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.)	28	
29	Multiply line 28 by $200	29	
30	**Qualified passenger vehicle loan interest deduction.** Subtract line 29 from line 24. If zero or less, enter -0-	30	0

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.

31	Enter the amount from line 3	31	
32	Enter $75,000 ($150,000 if married filing jointly)	32	75,000
33	Subtract line 32 from line 31. If zero or less, enter $6,000 on line 35	33	
34	Multiply line 33 by 6% (0.06)	34	
35	Subtract line 34 from $6,000. If zero or less, enter -0-	35	6,000
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	6,000
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	36b	
37	**Enhanced deduction for seniors.** Add lines 36a and 36b	37	6,000

Part VI Total Additional Deductions

38	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	38	6,000

2025 SOCIAL SECURITY TAXABLE BENEFITS WORKSHEET

RICARDO MARTINEZ
553-53-2301

Keep for Your Records
Publication 915

Before you begin:

√ If the instructions for Schedule 1, line 24z, have you enter a write-in adjustment on line 24z, figure that write-in before completing this worksheet (see the instructions for Schedule 1, line 24z).

√ If you are married filing separately and you lived apart from your spouse for all of 2025, check the box on line 6d.

√ Be sure you have read the Exception in the line 6a and 6b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of ALL your Forms SSA-1099 and Forms RRB-1099. Also enter this amount on Form 1040 or 1040-SR, line 6a 1. 20,316		
2.	Multiply line 1 by 50% (0.50)	2.	10,158
3.	Combine the amounts from: Form 1040 or 1040-SR, lines 1z, 2b, 3b, 4b, 5b, 7a, and 8.	3.	
4.	Enter the amount, if any, from Form 1040 or 1040-SR line 2a	4.	
5.	Combine lines 2, 3 and 4	5.	10,158
6.	Enter the amounts from Schedule 1, lines 11 through 20, and 23 and 25	6.	
7.	Is the amount on line 6 less than the amount on line 5? **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. **Yes.** Subtract line 6 from line 5	7.	10,158
8.	If you are: ● Married filing jointly, enter $32,000 ● Single, head of household, qualifying surviving spouse, or married filing separately and you lived apart from your spouse for all of 2025, enter $25,000	8.	25,000
	Note: If you are married filing separately and you lived with your spouse at any time in 2025, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then go to line 17.		
9.	Is the amount on line 8 less than the amount on line 7? **No.** STOP None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you **lived apart** from your spouse for all of 2025, check the box on line 6d. **Yes.** Subtract line 8 from line 7	9.	
10.	Enter: $12,000 if married filing jointly; $9,000 if single, head of household, qualifying surviving spouse, or married filing separately and you **lived apart** from your spouse for all of 2025	10.	
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	0
12.	Enter the **smaller** of line 9 or line 10	12.	
13.	Enter one-half of line 12	13.	
14.	Enter the **smaller** of line 2 or line 13	14.	
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	0
16.	Add lines 14 and 15	16.	
17.	Multiply line 1 by 85% (0.85)	17.	
18.	**Taxable benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR line 6b	18.	0

TIP: If any of your benefits are taxable for 2025 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

2025 Colorado Individual Income Tax Return

• Residency Status

[X] Full-Year

[ ] Part-Year or Nonresident (or combination of full-year, part-year, or nonresident). You must submit form DR 0104PN with your return.

[ ] Abroad on due date

Taxpayer Information

• Your Last Name	• Your First Name	• Your Middle Initial
MARTINEZ	RICARDO	

• Date of Birth (MM/DD/YYYY)	• SSN or ITIN
11/06/1959	553-53-2301

Deceased: [ ] • Yes - If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.

Enter the following information from your current driver license or state identification card.

• State of Issue	• Last 4 characters of ID number	• Date of Issuance (MM/DD/YYYY)

Spouse's Information

• If Joint, Spouse's Last Name	• Spouse's First Name	• Spouse's Middle Initial

• Date of Birth (MM/DD/YYYY)	• SSN or ITIN

Deceased: [ ] • Yes - If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.

Enter the following information from your spouse's current driver license or state identification card.

• State of Issue	• Last 4 characters of ID number	• Date of Issuance (MM/DD/YYYY)

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
MARTINEZ	RICARDO	

SSN or ITIN (match page 1): 553-53-2301

Contact Information

• Mailing Address	• Phone Number
5134 S KEENLAND CT	9708327049

• City	• State	• ZIP Code
Littleton	CO	80123

• Foreign Country (if applicable):

Dependents

If you have more than 5 dependents, you must file electronically.

Dependent 1: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

Dependent 2: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

Dependent 3: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

Dependent 4: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

Dependent 5: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
MARTINEZ	RICARDO	

SSN or ITIN (match page 1): 553-53-2301

☐ To see if you or members of your household qualify for free or reduced-cost health coverage, check this box if:

- You are a Colorado resident and at least one person in your household does not have health coverage **and**
- You give permission for the Colorado Department of Revenue to share the information on Form DR 0104EE with Connect for Health Colorado (the Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing.

Round To The Nearest Dollar

1.	Federal Taxable Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 15 • 1	-23750	00

Additions to Federal Taxable Income

2.	State Income Tax Addback (see instructions) • 2		00
3.	Qualified Business Income Deduction Addback (see instructions) • 3		00
4.	Standard or Itemized Federal Deduction Addback (see instructions) • 4		00
5.	Business meals deducted pursuant to section 274(k) of the Internal Revenue Code • 5		00
6.	Nonqualified CollegeInvest Tuition Savings Account distributions (see instructions) • 6		00
7.	Nonqualified Colorado ABLE Account distributions (see instructions) • 7		00
8.	Reserved for future use 8		00
9.	Other Additions, explain (see instructions) • 9		00

Explain:

10.	Subtotal, sum of lines 1 through 7 and line 9 10	-23750	00

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
MARTINEZ	RICARDO	

SSN or ITIN (match page 1): 553-53-2301

Colorado Subtractions

11. Subtractions from the DR 0104AD Schedule, line 22, you must submit the DR 0104AD schedule with your return	• 11		00
12. Colorado Taxable Income, subtract line 11 from line 10	• 12	-23750	00

Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule

13. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable	• 13	0	00
14. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return	• 14		00
15. Recapture of prior year credits	• 15		00
16. Subtotal, sum of lines 13 through 15	16		00
17. Nonrefundable Credits from the DR 0104CR line 65, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit the DR 0104CR with your return	• 17		00
18. Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 26, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit the DR 1366 with your return	• 18		00
19. Nonrefundable CHIPS Zone Credit from DR 1370, line 22, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit DR 1370 with your return	• 19		00
20. Strategic Capital Tax Credit from DR 1330, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit the DR 1330 with your return	• 20		00
21. Net Income Tax, subtract the sum of lines 17, 18, 19, and 20 from line 16	21		00
22. Repayment of credit from form DR 0619, lines 4 and 11, you must submit the DR 0619 with your return	• 22		00
23. Net Tax and Required Repayment, sum of lines 21 and 22	23		00

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
MARTINEZ	RICARDO	

SSN or ITIN (match page 1)

553-53-2301

Tax, Prepayments and Credits (continued):

24.	Colorado Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return	● **24**		00
25.	Prior-year Estimated Tax Carryforward	● **25**	0	00
26.	Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	● **26**	0	00
27.	Extension Payment remitted with the DR 0158	● **27**	0	00
28.	Other Prepayments: ☐ ● DR 0104BEP ☐ ● DR 1079	● **28**	0	00
29.	Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return	● **29**	0	00
30.	Innovative Motor Vehicle and Innovative Truck Credit for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return	● **30**	0	00
31.	Refundable Credits from the DR 0104CR line 26, you must submit the DR 0104CR with your return	● **31**	0	00
32.	Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return	● **32**		00
33.	Subtotal, sum of lines 24 through 32	**33**	0	00

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
MARTINEZ	RICARDO	

SSN or ITIN (match page 1): 553-53-2301

Modified Adjusted Gross Income (AGI) for TABOR Sales Tax Refund

Lines 34 through 37 are only used to calculate your TABOR amount and do not affect your Colorado tax liability.

34	**34.** Federal Adjusted Gross Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 11a ● 34		00
35	**35.** Nontaxable Social Security Income ● 35	20316	00
36	**36.** Nontaxable interest income from state and local bonds ● 36		00
37	**37.** Sum of lines 34 through 36: Modified AGI for TABOR amount 37	20316	00

Modified AGI Tiers for TABOR State Sales Tax Refund

If line 37 is:	$52,000 or less	$52,001 – $105,000	$105,001 – $168,000	$168,001 – $233,000	$233,001 – $299,000	$299,001 or more
Single Filers Enter	$19	$25	$29	$35	$37	$59
Joint Filers Enter	$38	$50	$58	$70	$74	$118

38	**38.** TABOR State Sales Tax Refund: For full-year Colorado residents, born before 2007, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Your return must be postmarked or transmitted by the extension due date. Use the amount on line 37 and reference the table above. ● 38	19	00
39	**39.** Sum of lines 33 and 38 39	19	00
40	**40.** Overpayment, if line 39 is greater than line 23 then subtract line 23 from line 39 40	19	00
41	**41.** Estimated Tax Credit Carryforward to the next tax year, if any ● 41		00
42	**42.** Refund, subtract line 41 from line 40. If you would like to donate all or a portion of your refund to a qualified Colorado charity, complete and submit form DR 0104CH with your return ● 42	19	00

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
MARTINEZ	RICARDO	

SSN or ITIN (match page 1): 553-53-2301

43. Net Tax Due, subtract line 39 from line 23	**43**		00
44. Delinquent Payment Penalty (see instructions)	● **44**		00
45. Delinquent Payment Interest (see instructions)	● **45**		00
46. Estimated Tax Penalty, you must submit the DR 0204 with your return (see instructions)	● **46**		00
47. Amount You Owe, sum of lines 43 through 46	● **47**		

The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Direct Deposit

Routing Number: 1 0 2 0 0 0 0 7 6

Account Number: 7 8 4 8 1 2 4 7 1 0

Type: [X] Checking [ ] Savings [ ] CollegeInvest 529

For questions regarding CollegeInvest direct deposit or to open an account, visit *CollegeInvest.org* or call 800-448-2424.

Third Party Designee

Do you want to allow another person to discuss this return and any related information with the Colorado Department of Revenue? See the instructions.

[X] ● No [ ] ● Yes. Complete the following:

● Designee's Name	● Phone Number

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
MARTINEZ	RICARDO	

SSN or ITIN (match page 1)

553-53-2301

Sign Below

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.

Your Signature	Date (MM/DD/YY)
	01/23/26

Spouse's Signature. If joint return, **both** must sign.	Date (MM/DD/YY)

Paid Preparer's Name	Paid Preparer's Phone

Paid Preparer's Address

City	State	ZIP Code

File and Pay

You may file and pay at: *Colorado.gov/RevenueOnline* or

If you are mailing this return **with** a check or payment, please send all eight required pages to:

Colorado Department of Revenue
Denver, CO 80261-000**6**

If you are mailing this return **without** a check or payment, please send all eight required pages to:

Colorado Department of Revenue
Denver, CO 80261-000**5**

These ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required.

This page is required.

258454 11729

DR 8454 (10/08/25)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
Tax.Colorado.gov

State of Colorado Income Tax Declaration for Online Electronic Filing

Do not mail this form to the IRS or the Colorado Department of Revenue. **Retain with your records.**

For Tax Year (MM/DD/YY)	or Fiscal Year beginning (MM/DD/YY)
01/01/25	

Income Tax Type

- [X] Individual (DR 0104)
- [ ] C-Corporation (DR 0112)
- [ ] Partnership/S-Corp (DR 0106)
- [ ] Fiduciary (DR 0105)
- [ ] Exempt Entity (DR 0990)

Taxpayer's Last Name or Business Name	First Name or Business DBA if different from Business Name	Middle Initial
MARTINEZ	RICARDO	
Spouse's Last Name (if applicable)	**First Name**	**Middle Initial**

Taxpayer's SSN or ITIN	Spouse's SSN or ITIN (if applicable)	FEIN
553-53-2301		

Taxpayer's or Business's Address	City	State	ZIP
5134 S KEENLAND CT	Littleton	CO	80123

Part I -- Tax Return Information

1. Total Income from your federal return (see instructions for more information)	**1**	$
2. Taxable Income (or allowable deduction) from your federal return (see instructions for more information)	**2**	$
3. Colorado Tax (or recapture of prior year credits) from your Colorado return (see instructions for more information)	**3**	$
4. Colorado Tax Withheld, Payments, or Credits from your Colorado return (see instructions for more information)	**4**	$

Part II -- Declaration of Taxpayer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief. I understand that I (or my Electronic Return Originator (ERO) if applicable) may be required to provide paper copies of this declaration, my returns, withholding statements, schedules, and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.

Signature of taxpayer, fiduciary officer, or partner	Title	Date (MM/DD/YY)

Spouse's Signature (If Joint Return, Both Must Sign)	Date (MM/DD/YY)

Part III -- Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here [ ]

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree with the amounts shown on said tax returns, and that said tax returns, statements, schedules, and attachments are true, correct, and complete to the best of my knowledge and belief. As preparer, I further declare that I have obtained the taxpayer's signature on this form at the time of filing and have provided the taxpayer with copies of all forms and information filed. I also agree to maintain this signed Form (DR 8454) for the period covered by the Colorado statute of limitations, and to provide paper copies of this declaration, said returns, withholding statements, schedules and attachments upon request by the Colorado Department of Revenue at any time during this period.

ERO's Signature	Preparer Identification Number, Your SSN, or ITIN
Check if also Preparer [ ]	Date (MM/DD/YY)

