

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning _____, ending _____, See separate instructions.

Filed pursuant to section 301.9100-2 Combat zone Deceased Spouse

Other

Your first name and middle initial: **Kirsten E Gillibrand** Last name: _____ Your social security number: _____

If joint return, spouse's first name and middle initial: **Jonathan M Gillibrand** 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

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

Foreign country name: _____ Foreign province/state/county: _____ Foreign postal code: _____

Filing Status

Check only one box.

Single Head of household (HOH)

Married filing jointly (even if only one had income) Qualifying surviving spouse (QSS)

Married filing separately (MFS). Enter spouse's SSN above and full name here: _____ 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 | Henry N | | | |
| (2) Last name | Gillibrand | | | |
| (3) SSN | _____ | | | |
| (4) Relationship | _____ | | | |
| (5) Check if lived with you more than half of 2025 | (a) <input checked="" type="checkbox"/> Yes (b) <input checked="" type="checkbox"/> And in the U.S. | (a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S. | (a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S. | (a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S. |
| (6) Check if | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently & totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently & totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently & totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently & totally disabled |
| (7) Credits | <input type="checkbox"/> Child tax credit <input checked="" 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 | 1a Total amount from Form(s) W-2, box 1 (see instructions) | 1a | 197,141. |
| | 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 _____ | 1i | |
| | z Add lines 1a through 1h | 1z | 197,141. |
| | 2a Tax-exempt interest 2a _____ | b Taxable interest | 2b 42,867. |
| | 3a Qualified dividends 3a _____ | b Ordinary dividends | 3b _____ |
| | c Check if your child's dividends are included in 1 <input type="checkbox"/> Line 3a 2 <input type="checkbox"/> Line 3b | | |
| | 4a IRA distributions 4a _____ | b Taxable amount | 4b _____ |
| | c Check if (see instructions) 1 <input type="checkbox"/> Rollover 2 <input type="checkbox"/> QCD 3 <input type="checkbox"/> | | |
| | 5a Pensions and annuities 5a _____ | b Taxable amount | 5b _____ |
| | c Check if (see instructions) 1 <input type="checkbox"/> Rollover 2 <input type="checkbox"/> PSO 3 <input type="checkbox"/> | | |
| | 6a Social security benefits 6a _____ | b Taxable amount | 6b _____ |
| | c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/> | | |
| | d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here <input type="checkbox"/> | | |
| | 7a Capital gain or (loss). Attach Schedule D if required | 7a | |
| | b Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> 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 | 240,008. |
| | 10 Adjustments to income from Schedule 1, line 26 | 10 | |
| | 11a Subtract line 10 from line 9. This is your adjusted gross income | 11a | 240,008. |

| | | | |
|------------------------|--|--|----------|
| Tax and Credits | 11b | Amount from line 11a (adjusted gross income) | 240,008. |
| | 12a | Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent | |
| | b | <input type="checkbox"/> Spouse itemizes on a separate return | |
| | c | <input type="checkbox"/> You were a dual-status alien | |
| | d | You: <input type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind | |
| | | Spouse: <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind | |
| | e | Standard deduction or itemized deductions (from Schedule A) | 36,376. |
| | 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 | 36,376. |
| | 15 | Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income | 203,632. |
| | 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> | 34,627. |
| | 17 | Amount from Schedule 2, line 3 | |
| | 18 | Add lines 16 and 17 | 34,627. |
| | 19 | Child tax credit or credit for other dependents from Schedule 8812 | 500. |
| 20 | Amount from Schedule 3, line 8 | | |
| 21 | Add lines 19 and 20 | 500. | |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 34,127. | |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | | |
| 24 | Add lines 22 and 23. This is your total tax | 34,127. | |

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 instructions.

| | | | |
|--|---|--|--------------------------|
| Payments and Refundable Credits | 25 | Federal income tax withheld from: | |
| | a | Form(s) W-2 | 25a 26,677. |
| | b | Form(s) 1099 | 25b |
| | c | Other forms (see instructions) | 25c |
| | d | Add lines 25a through 25c | 25d 26,677. |
| | 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): | 26 |
| | 27a | Earned income credit (EIC) | 27a |
| | b | Clergy filing Schedule SE (see instructions) | <input type="checkbox"/> |
| | c | If you do not want to claim the EIC, check here | <input type="checkbox"/> |
| | 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 26,677. | |

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 | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| | d | Account number | |
| Direct deposit? See instructions. | 36 | Amount of line 34 you want applied to your 2026 estimated tax | 36 |

| | | | |
|-----------------------|----|--|-----------|
| Amount You Owe | 37 | Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions. | 37 7,638. |
| | 38 | Estimated tax penalty (see instructions) | 38 188. |

| | | | |
|-----------------------------|--|-----------|--------------------------------------|
| Third Party Designee | Do you want to allow another person to discuss this return with the IRS? See instructions. <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> 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.) |
| | 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: <input type="checkbox"/> Self-employed |
| | Firm's name | | | | Phone no. |
| | Firm's address | | | | Firm's EIN |

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2025

Attachment
Sequence No. **07**

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

Your social security number

Kirsten E and Jonathan M Gillibrand

| | | | |
|---|--|--|------------|
| Medical and Dental Expenses | Caution: Do not include expenses reimbursed or paid by others. | | |
| | 1 | Medical and dental expenses (see instructions) | 1 |
| | 2 | Enter amount from Form 1040 or 1040-SR, line 11b..... 2 | |
| | 3 | Multiply line 2 by 7.5% (0.075) | 3 |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-..... | 4 0. |
| Taxes You Paid | 5 State and local taxes (SALT). | | |
| | a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> | | 5a 15,979. |
| | b State and local real estate taxes (see instructions) | | 5b 14,447. |
| | c State and local personal property taxes | | 5c |
| | d Add lines 5a through 5c | | 5d 30,426. |
| | e Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions | | 5e 30,426. |
| | 6 Other taxes. List type and amount: | | 6 |
| | 7 | Add lines 5e and 6 | 7 30,426. |
| Interest You Paid | 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/> | | |
| | a Home mortgage interest and points reported to you on Form 1098. See instructions if limited | | 8a |
| | b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address | | 8b |
| | | | |
| | | | |
| | | | |
| c Points not reported to you on Form 1098. See instructions for special rules | | 8c | |
| d Reserved for future use | | 8d | |
| e Add lines 8a through 8c | | 8e | |
| | 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 |
| | 10 | Add lines 8e and 9 | 10 0. |
| Gifts to Charity | 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | | 11 5,950. |
| | 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | | 12 |
| | 13 Carryover from prior year | | 13 |
| | 14 | Add lines 11 through 13 | 14 5,950. |
| Casualty and Theft Losses | 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 15 0. |
| Other Itemized Deductions | 16 | Other—from list in instructions. List type and amount: | 16 0. |
| Total Itemized Deductions | 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12e..... | 17 36,376. |
| | 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> | |

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **47**

Name(s) shown on return

Kirsten E and Jonathan M Gillibrand

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

| | | | |
|---|--|----|----------|
| 1 | Enter the amount from line 11a of your Form 1040, 1040-SR, or 1040-NR | 1 | 240,008. |
| 2a | Enter income from Puerto Rico that you excluded | 2a | |
| b | Enter the amounts from lines 45 and 50 of your Form 2555 | 2b | |
| c | Enter the amount from line 15 of your Form 4563 | 2c | |
| d | Add lines 2a through 2c | 2d | |
| 3 | Add lines 1 and 2d | 3 | 240,008. |
| 4 | Number of qualifying children under age 17 with the required social security number | 4 | |
| 5 | Multiply line 4 by \$2,200 | 5 | 0. |
| 6 | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number | 6 | 1 |
| Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4. | | | |
| 7 | Multiply line 6 by \$500 | 7 | 500. |
| 8 | Add lines 5 and 7 | 8 | 500. |
| 9 | Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 | 9 | 400,000. |
| 10 | Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. | 10 | 0. |
| 11 | Multiply line 10 by 5% (0.05) | 11 | |
| 12 | Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. Stop here. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result. | 12 | 500. |
| 13 | Enter the amount from Credit Limit Worksheet A | 13 | 34,627. |
| 14 | Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents | 14 | 500. |

If the amount on line 12 is more than the amount on line 14, you may be able to take the additional child tax credit on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2025 Created 7/30/25

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

| | | |
|---|------------|----|
| 15 Reserved for future use | 15 | |
| 16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit..... | 16a | 0. |
| b Number of qualifying children under age 17 with the required social security number: _____ X \$1,700. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit..... | 16b | |
| TIP: The number of children you use for this line is the same as the number of children you used for line 4. | | |
| 17 Enter the smaller of line 16a or line 16b | 17 | |
| 18a Earned income (see instructions)..... | 18a | |
| b Nontaxable combat pay (see instructions)..... | 18b | |
| 19 Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result | 19 | |
| 20 Multiply the amount on line 19 by 15% (0.15) and enter the result | 20 | |
| Next. On line 16b, is the amount \$5,100 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21. | | |

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

| | | |
|---|-----------|--|
| 21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions | 21 | |
| 22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13..... | 22 | |
| 23 Add lines 21 and 22 | 23 | |
| 24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. | 24 | |
| 25 Subtract line 24 from line 23. If zero or less, enter -0-..... | 25 | |
| 26 Enter the larger of line 20 or line 25 | 26 | |
| Next, enter the smaller of line 17 or line 26 on line 27. | | |

Part II-C Additional Child Tax Credit

| | | |
|---|-----------|--|
| 27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28..... | 27 | |
|---|-----------|--|

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

| | |
|--|--|
| Taxpayer name(s) shown on return Kirsten E and Jonathan M Gillibrand | Taxpayer identification number [REDACTED] |
| Preparer's name [REDACTED] | Preparer tax identification number [REDACTED] |

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

| | Yes | No | N/A |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. | | | |
| • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. | | | |
| • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| List those documents provided by the taxpayer, if any, that you relied on: | | | |
| <u>Social Security Card.</u> | | | |
| | | | |
| | | | |
| | | | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | | | |
| a Did you complete the required recertification Form 8862? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |



Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

| | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?..... | <input type="checkbox"/> | <input type="checkbox"/> | |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

| | Yes | No | N/A |
|--|-------------------------------------|--------------------------|--------------------------|
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?..... | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?..... | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?..... | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

| | Yes | No |
|---|--------------------------|--------------------------|
| 13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?..... | <input type="checkbox"/> | <input type="checkbox"/> |

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

| | Yes | No |
|---|--------------------------|--------------------------|
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?..... | <input type="checkbox"/> | <input type="checkbox"/> |

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

| | | |
|--|-------------------------------------|--------------------------|
| 15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?..... | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|--|-------------------------------------|--------------------------|



Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

NYIA1312L 11/18/25

IT-201

For the full year January 1, 2025, through December 31, 2025, or fiscal year beginning **25**
and ending

For help completing your return, see Form IT-201-I, *Instructions for Form IT-201*.

| | | | | |
|---|-------|--|-------------------------------------|---------------------------------------|
| Your first name | MI | Your last name (for a joint return, enter spouse's name on line below) | Your date of birth (mmddyyyy) | Your Social Security number |
| KIRSTEN | E | GILLIBRAND | [REDACTED] | [REDACTED] |
| Spouse's first name | MI | Spouse's last name | Spouse's date of birth (mmddyyyy) | Spouse's Social Security number |
| JONATHAN | M | GILLIBRAND | [REDACTED] | [REDACTED] |
| Mailing address (see instructions) (number and street or PO Box) | | | Apartment number | New York State county of residence |
| [REDACTED] | | | [REDACTED] | [REDACTED] |
| City, village, or post office | State | ZIP code | Country | School district name |
| [REDACTED] | NY | [REDACTED] | [REDACTED] | [REDACTED] |
| Taxpayer's permanent home address (see instructions) (number and street or rural route) | | | Apartment number | School district code number |
| [REDACTED] | | | [REDACTED] | [REDACTED] |
| City, village, or post office | State | ZIP code | Taxpayer's date of death (mmddyyyy) | Spouse's date of death (mmddyyyy) |
| [REDACTED] | NY | [REDACTED] | | |

- A Filing status (mark an X in one box):**
- 1 Single
 - 2 Married filing joint return (enter spouse's Social Security number above)
 - 3 Married filing separate return (enter spouse's Social Security number above)
 - 4 Head of household (with qualifying person)
 - 5 Qualifying surviving spouse

B Did you itemize your deductions on your 2025 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

D1 Did you have a financial account located in a foreign country? Yes No

D2 (1) Did you or your spouse maintain living quarters in Yonkers for any part of 2025? Yes No
If Yes:

(2) Number of months you lived in Yonkers in 2025

(3) Number of months your spouse lived in Yonkers in 2025
If No:

(4) Did you or your spouse work in Yonkers while not living in Yonkers for any part of 2025? Yes No

E (1) Did you or your spouse maintain living quarters in NYC (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island) during 2025? Yes No

(2) Enter the number of days spent in NYC in 2025 (any part of a day spent in NYC is considered a day).

F NYC residents and NYC part-year residents only:
(1) Number of months you lived in NYC in 2025

(2) Number of months your spouse lived in NYC in 2025

G Enter your 2-character special condition codes if applicable.

H Dependent information

| First name | MI | Last name | Relationship | Social Security number | Date of birth (mmddyyyy) |
|------------|----|------------|--------------|------------------------|--------------------------|
| HENRY | N | GILLIBRAND | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

If more than 7 dependents, mark an X in the box.



For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

| |
|-----------------------------|
| Your Social Security number |
| [REDACTED] |

KIRSTEN E AND JONATHAN M

Federal income and adjustments

Whole dollars only

| | | | |
|----|--|----|-----------|
| 1 | Wages, salaries, tips, etc. | 1 | 197141.00 |
| 2 | Taxable interest income | 2 | 42867.00 |
| 3 | Ordinary dividends | 3 | .00 |
| 4 | Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) | 4 | .00 |
| 5 | Alimony received | 5 | .00 |
| 6 | Business income or loss (submit a copy of federal Schedule C, Form 1040) | 6 | .00 |
| 7 | Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040) | 7 | .00 |
| 8 | Other gains or losses (submit a copy of federal Form 4797) | 8 | .00 |
| 9 | Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box | 9 | .00 |
| 10 | Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box | 10 | .00 |
| 11 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040) | 11 | .00 |
| 12 | Rental real estate included in line 11 | 12 | .00 |
| 13 | Farm income or loss (submit a copy of federal Schedule F, Form 1040) | 13 | .00 |
| 14 | Unemployment compensation | 14 | .00 |
| 15 | Taxable amount of Social Security benefits (also enter on line 27) | 15 | .00 |
| 16 | Other income Identify: | 16 | .00 |
| 17 | Add lines 1 through 11 and 13 through 16 | 17 | 240008.00 |
| 18 | Total federal adjustments to income Identify: | 18 | .00 |
| 19 | Federal adjusted gross income (subtract line 18 from line 17) | 19 | 240008.00 |

New York additions

| | | | |
|----|--|----|-----------|
| 20 | Interest income on state and local bonds and obligations (but not those of NYS or its local governments) | 20 | .00 |
| 21 | Public employee 414(h) retirement contributions from your wage and tax statements | 21 | .00 |
| 22 | New York's 529 college savings program distributions | 22 | .00 |
| 23 | Other (Form IT-225, line 9) | 23 | .00 |
| 24 | Add lines 19 through 23 | 24 | 240008.00 |

New York subtractions

| | | | |
|----|--|----|-----------|
| 25 | Taxable refunds, credits, or offsets of state and local income taxes (from line 4) | 25 | .00 |
| 26 | Pensions of NYS and local governments and the federal government | 26 | .00 |
| 27 | Taxable amount of Social Security benefits (from line 15) | 27 | .00 |
| 28 | Interest income on U.S. government bonds | 28 | .00 |
| 29 | Pension and annuity income exclusion | 29 | .00 |
| 30 | New York's 529 college savings program deduction/earnings | 30 | .00 |
| 31 | Other (Form IT-225, line 18) | 31 | .00 |
| 32 | Add lines 25 through 31 | 32 | .00 |
| 33 | New York adjusted gross income (subtract line 32 from line 24) | 33 | 240008.00 |


Standard deduction or itemized deduction

| | | | |
|----|--|----|-----------|
| 34 | Enter your standard deduction or your itemized deduction (from Form IT-196) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input checked="" type="checkbox"/> Itemized | 34 | 16317.00 |
| 35 | Subtract line 34 from line 33 (if line 34 is more than line 33, enter 0) | 35 | 223691.00 |
| 36 | Dependent exemption amount (multiply the number of dependents listed in item H by 1,000) | 36 | 1000.00 |
| 37 | Taxable income (subtract line 36 from line 35) | 37 | 222691.00 |

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Names as shown on page 1
KIRSTEN E AND JONATHAN M GILLIBRAND

Your Social Security number


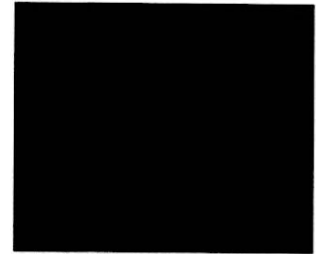
Tax calculation, credits, and other taxes

| | | | |
|----|--|----|-----------|
| 38 | Taxable income (from line 37 on page 2) | 38 | 222691.00 |
| 39 | NYS tax on line 38 amount | 39 | 13361.00 |
| 40 | NYS household credit | 40 | .00 |
| 41 | Resident credit | 41 | .00 |
| 42 | Other NYS nonrefundable credits (Form IT-201-ATT, line 7) | 42 | .00 |
| 43 | Add lines 40, 41, and 42 | 43 | .00 |
| 44 | Subtract line 43 from line 39 (if line 43 is more than line 39, enter 0) | 44 | 13361.00 |
| 45 | Net other NYS taxes (Form IT-201-ATT, line 30) | 45 | .00 |
| 46 | Total New York State taxes (add lines 44 and 45) | 46 | 13361.00 |

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

| | | | |
|-----|--|-----|-----|
| 47 | NYC taxable income | 47 | .00 |
| 47a | NYC resident tax on line 47 amount | 47a | .00 |
| 48 | NYC household credit | 48 | .00 |
| 49 | Subtract line 48 from line 47a (if line 48 is more than line 47a, enter 0) | 49 | .00 |
| 50 | Part-year NYC resident tax (Form IT-360.1) | 50 | .00 |
| 51 | Other NYC taxes (Form IT-201-ATT, line 34) | 51 | .00 |
| 52 | Add lines 49, 50, and 51 | 52 | .00 |
| 53 | NYC nonrefundable credits (Form IT-201-ATT, line 10) | 53 | .00 |
| 54 | Subtract line 53 from line 52 (if line 53 is more than line 52, enter 0) | 54 | .00 |
| 54a | MCTMT net earnings base for Zone 1 | 54a | .00 |
| 54b | MCTMT net earnings base for Zone 2 | 54b | .00 |
| 54c | MCTMT for Zone 1 | 54c | .00 |
| 54d | MCTMT for Zone 2 | 54d | .00 |
| 54e | Total MCTMT (add lines 54c and 54d) | 54e | .00 |
| 55 | Yonkers resident income tax surcharge | 55 | .00 |
| 56 | Yonkers nonresident earnings tax (Form Y-203) | 56 | .00 |
| 57 | Part-year Yonkers resident income tax surcharge (Form IT-360.1) | 57 | .00 |
| 58 | Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54e through 57) | 58 | .00 |

See instructions to calculate New York City and Yonkers taxes, credits, and surcharges.



See instructions to calculate the MCTMT for each zone.

| | | | |
|----|---|----|----------|
| 59 | Sales or use tax (do not leave blank) | 59 | 0.00 |
| 60 | Voluntary contributions (Form IT-227, Part 2, line 1) | 60 | .00 |
| 61 | Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60) | 61 | 13361.00 |

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

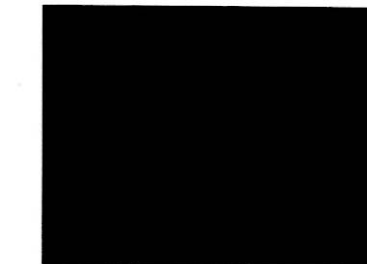


Your Social Security number [redacted]

62 Enter amount from line 61 62 13361.00

Payments and refundable credits

Table with columns for line number and amount. Rows include Empire State child credit, NYS/ NYC child and dependent care credit, NYS earned income credit (EIC), NYS noncustodial parent EIC, Real property tax credit, College tuition credit, NYC school tax credit (fixed amount), NYC school tax credit (rate reduction amount), NYC earned income credit, NYC income tax elimination credit, Other refundable credits, Total New York State tax withheld, Total New York City tax withheld, Total Yonkers tax withheld, Total estimated tax payments and amount paid with Form IT-370.



If applicable, complete Forms IT-2 and IT-1099-R and submit them with your return. Do not send federal Form W-2 with your return.

76 Total payments (add lines 63 through 75) 76 10869.00

Your refund, amount you owe, and account information

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) 77 .00
78 Amount of line 77 available for refund (subtract line 79 from line 77) 78 .00
78a Amount of line 78 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195) 78a .00
78b Total refund after NYS 529 account deposit (subtract line 78a from line 78) 78b .00

Mark one refund choice: [] direct deposit to checking or savings account (fill in line 83) - or - [] paper check

Refund? Direct deposit is the easiest, fastest way to get your refund.

See instructions for payment options.

See instructions for the proper assembly of your return.

79 Amount of line 77 that you want applied to your 2026 estimated tax (see instructions) 79 .00
80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box [] and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return 80 2565.00
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77) 81 73.00
82 Other penalties and interest 82 .00

83 Account information for direct deposit or electronic funds withdrawal. If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box []

83a Account type: [] Personal checking - or - [] Personal savings - or - [] Business checking - or - [] Business savings
83b Routing number [redacted] 83c Account number [redacted]

84 Electronic funds withdrawal Date [redacted] Amount [redacted] .00

Third-party designee? (see instr.) Yes [X] No [] Print designee's name [redacted] Designee's phone number [redacted] Personal identification number (PIN) [redacted] Email: [redacted]

Prepared by tax preparer section: Preparer's signature, Preparer's printed name, Firm's name, Address, Preparer's PTIN or SSN, Employer identification number, Date, Email.

Taxpayers must sign here section: Your signature, Your occupation (US SENATOR), Spouse's signature and occupation (DIPLOMATIC ADVISOR), Date, Daytime phone number, Email.

See instructions for where to mail your return.

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Department of Taxation and Finance

New York Resident, Nonresident, and Part-Year Resident Itemized Deductions

IT-196

Submit this form with Form IT-201 or IT-203. See instructions for completing Form IT-196.

| | |
|---|---|
| Name(s) as shown on your Form IT-201 or IT-203 Kirsten E and Jonathan M Gillibrand | Your Social Security number [REDACTED] |
|---|---|

Medical and dental expenses (see instructions)

Caution: Do not include expenses reimbursed or paid by others.

| | | |
|--|---|-----|
| 1 Medical and dental expenses | 1 | .00 |
| 2 Enter amount from Form IT-201 or IT-203, line 19 | 2 | .00 |
| 3 Multiply line 2 by 10% (0.10) | 3 | .00 |
| 4 Subtract line 3 from line 1 (if line 3 is more than line 1, leave blank) | 4 | .00 |

Taxes you paid (see instructions)

| | | |
|---|---|----------|
| 5 State and local (Mark an X in only one box) a <input checked="" type="checkbox"/> Income taxes - or - b <input type="checkbox"/> General sales tax | 5 | 15979.00 |
| 6 State and local real estate taxes | 6 | 14447.00 |
| 7 State and local personal property taxes | 7 | .00 |
| 8 Other taxes. List type and amount | 8 | .00 |
| 9 Add lines 5 through 8 | 9 | 30426.00 |

Interest you paid (see instructions)

| | | |
|---|----|-----|
| 10 Home mortgage interest and points reported to you on federal Form 1098 | 10 | .00 |
| 11 Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying number, and address | 11 | .00 |
| 12 Points not reported to you on federal Form 1098 | 12 | .00 |
| 13 Reserved | 13 | |
| 14 Investment interest | 14 | .00 |
| 15 Add lines 10 through 14 | 15 | .00 |

Gifts to charity (see instructions)

| | | |
|--|-----|---------|
| 16 Gifts by cash or check | 16 | 5950.00 |
| 16a Qualified contributions included in line 16 | 16a | .00 |
| 16b Contributions to New York Charitable Gifts Trust Fund included in line 16a | 16b | .00 |
| 17 Other than by cash or check | 17 | .00 |
| 18 Carryover from prior year | 18 | .00 |
| 19 Add lines 16, 17, and 18 | 19 | 5950.00 |



Your Social Security number
XXXXXXXXXX

Casualty and theft losses

20 Casualty or theft loss(es) other than federal qualified disaster losses (see instructions) **20** .00

Job expenses and certain miscellaneous deductions (see instructions)

| | | | |
|----|---|----|-----------|
| 21 | Unreimbursed employee expenses – job travel, union dues, etc..... | 21 | .00 |
| 22 | Job related education expenses..... | 22 | .00 |
| 23 | Tax preparation fees..... | 23 | 820.00 |
| 24 | Other expenses – investment, safe deposit box, etc. List type and amount _____ | 24 | .00 |
| 25 | Add lines 21 through 24..... | 25 | 820.00 |
| 26 | Enter amount from Form IT-201 or IT-203, line 19..... | 26 | 240008.00 |
| 27 | Multiply line 26 by 2% (0.02)..... | 27 | 4800.00 |
| 28 | Subtract line 27 from line 25 (if line 27 is more than line 25, leave blank)..... | 28 | .00 |

Other itemized deductions

| | | | |
|----|---|----|-----|
| 29 | Gambling losses (see instructions)..... | 29 | .00 |
| 30 | Casualty and theft losses of income-producing property (see instructions)..... | 30 | .00 |
| 31 | Federal estate tax on income in respect of a decedent (see instructions)..... | 31 | .00 |
| 32 | Deduction for amortizable bond premiums (see instructions)... | 32 | .00 |
| 33 | An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument | 33 | .00 |
| 34 | Deduction for repayment of amounts under a claim of right if over \$3000 (see instructions)..... | 34 | .00 |
| 35 | Certain unrecovered investments in a pension (see instructions) | 35 | .00 |
| 36 | Impairment-related work expenses of a disabled person (see instructions)..... | 36 | .00 |
| 37 | Federal qualified disaster loss (see instructions)..... | 37 | .00 |
| 38 | Other itemized deductions from partnerships (see instructions). | 38 | .00 |
| 39 | Add lines 29 through 38..... | 39 | .00 |

Total itemized deductions (see instructions)

Is Form IT-201 or IT-203, line 19, over \$204,400? (Mark an X in the appropriate box)

If No, your deduction is not limited. Add the amounts in the far right column for lines 4 through 39 and enter the amount on line 40.

If Yes, your deduction may be limited. See the Line 40, Total itemized deductions worksheet, in the instructions to compute the amount to enter on line 40.

40 **40** 36376.00



Your Social Security number
[REDACTED]

Adjustments (see instructions)

| | | | |
|----|---|----|----------|
| 41 | State, local, and foreign income taxes (or general sales tax, if applicable), and other subtraction adjustments (see instructions)..... Statement 1.... | 41 | 15979.00 |
| 42 | Subtract line 41 from line 40 (see instructions)..... | 42 | 20397.00 |
| 43 | College tuition itemized deduction (Form IT-203 filers only, IT-201 filers leave blank and skip to line 44) (Form IT-203-B, line 2; see instructions)..... | 43 | .00 |
| 44 | Addition adjustments (see instructions)..... | 44 | .00 |
| 45 | Add lines 42, 43, and 44..... | 45 | 20397.00 |
| 46 | Itemized deduction adjustment (see instructions)..... | 46 | 4080.00 |
| 47 | Itemized deduction after adjustment (see instructions)..... | 47 | 16317.00 |
| 48 | College tuition itemized deduction (Form IT-201 filers only, IT-203 filers leave blank and skip to line 49) (See Form IT-272, Claim for College Tuition Credit or Itemized Deduction) (see instructions)..... | 48 | .00 |
| 49 | New York State itemized deduction (add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions)..... | 49 | 16317.00 |





Summary of W-2 Statements

New York State • New York City • Yonkers

IT-2

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions.

W-2 Record 1

Box a Employee's Social Security number for this W-2 Record

Box b Employer identification number (EIN)

Box 1 Wages, tips, other compensation

Box 8 Allocated tips

Box 10 Dependent care benefits

Box 11 Nonqualified plans

Box c Employer's information

Employer's name

UNITED STATES SENATE DISBURSING OFFICE

Employer's address (number and street)

RM SH-127 HART OFFICE BLDG

City

WASHINGTON

State

DC

ZIP code

205107104

Country

Box 12a Amount

Code

Box 12b Amount

Code

Box 12c Amount

Code

Box 12d Amount

Code

Box 14a Amount

Description

Box 14b Amount

Description

Box 14c Amount

Description

Box 14d Amount

Description

Box 13 Statutory employee

Retirement plan

Third-party sick pay

Corrected (W-2c)

NY State information:

Box 15a NY State

Box 16a NYS wages, tips, etc.

Box 17a NYS income tax withheld

Other state information:

Box 15b other state

Box 16b Other state wages, tips, etc.

Box 17b Other state income tax withheld

NYC and Yonkers information (see instr.):

Box 18 Local wages, tips, etc.

Box 19 Local income tax withheld

Box 20 Locality name

W-2 Record 2

Box a Employee's Social Security number for this W-2 Record

Box b Employer identification number (EIN)

Box 1 Wages, tips, other compensation

Box 8 Allocated tips

Box 10 Dependent care benefits

Box 11 Nonqualified plans

Box c Employer's information

Employer's name

US DEPARTMENT OF STATE CHARLESTON FINANCIAL SERVICE CENTER

Employer's address (number and street)

2010 BAINBRIDGE AVENUE

City

CHARLESTON

State

SC

ZIP code

29405

Country

Box 12a Amount

Code

Box 12b Amount

Code

Box 12c Amount

Code

Box 12d Amount

Code

Box 14a Amount

Description

Box 14b Amount

Description

Box 14c Amount

Description

Box 14d Amount

Description

Box 13 Statutory employee

Retirement plan

Third-party sick pay

Corrected (W-2c)

NY State information:

Box 15a NY State

Box 16a NYS wages, tips, etc.

Box 17a NYS income tax withheld

Other state information:

Box 15b other state

Box 16b Other state wages, tips, etc.

Box 17b Other state income tax withheld

NYC and Yonkers information (see instr.):

Box 18 Local wages, tips, etc.

Box 19 Local income tax withheld

Box 20 Locality name

NO HANDWRITTEN ENTRIES ON THIS FORM





Department of Taxation and Finance

Underpayment of Estimated Tax
By Individuals and Fiduciaries

New York State • New York City • Yonkers • MCTMT

NYIZ2112 12/03/25

IT-2105.9

Name(s) as shown on return: KIRSTEN E AND JONATHAN M GILLIBRAND
Identification number (SSN or EIN): [REDACTED]

Part 1 - All filers must complete this part (see instructions, Form IT-2105.9-I, for assistance)

Table with 17 rows for Part 1. Line 1: Total tax from your 2025 return before withholding and estimated tax payments: 13361.00. Line 12: Current year tax: 13361.00. Line 13: Multiply line 12 by 90% (.90): 12025.00. Line 14: Income taxes withheld: 10869.00. Line 15: Subtract line 14 from line 12: 2492.00. Line 16: Enter your 2024 tax: 13880.00. Line 17: Enter the smaller of line 13 or line 16: 12025.00.

Part 2 - Short method for computing the penalty - Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete Part 3 - Regular method.

Table with 6 rows for Part 2. Line 18: Enter the amount from line 14 above: 10869.00. Line 19: Enter the total amount of estimated tax payments you made: .00. Line 20: Add lines 18 and 19: 10869.00. Line 21: Total underpayment for year: 1156.00. Line 22: Multiply line 21 by .06313 and enter the result: 73.00. Line 23: Penalty: .00. Line 24: Subtract line 23 from line 22: 73.00.

Part 3 - Regular method - Schedule A - Computing your underpayment (Schedule B is on the back)

Table with 5 columns (A, B, C, D) and 5 rows (25-29) for Part 3. Column headers: A 4/15/25, B 6/15/25, C 9/15/25, D 1/15/26. Row 25: Required installments: .00. Row 26: Estimated tax paid and tax withheld: .00. Row 27: Overpayment or underpayment from prior period: .00. Row 28: Adjusted underpayment: .00. Row 29: Underpayment: .00.



KIRSTEN E AND JONATHAN M GILLIBRAND

4/10/26

11:26AM

STATEMENT 1
FORM IT-196, LINE 41
STATE, LOCAL, FOREIGN TAX, OTHER SUBTRACTIONS

| | | |
|---|----|----------------|
| A - STATE, LOCAL, FOREIGN, AND GENERAL SALES TAXES..... | \$ | 15,979. |
| TOTAL | \$ | <u>15,979.</u> |

2025 D-40 SUB Individual Income Tax Return



SOFTWARE DEVELOPER USE ONLY VENDOR ID # [REDACTED]

STANDARD FORM NO. 1040-DC (2025) PREVIOUS EDITIONS ARE OBSOLETE

Personal information

Mark if: Filing an Amended return. See instructions.

Your telephone number

Your taxpayer identification number (TIN) and Date of Birth (MMDDYYYY)

Mark if Deceased

Spouse's/registered domestic partner's TIN and Date of Birth (MMDDYYYY)

Your first name M.I. Last name
JONATHAN M GILLIBRAND

Spouse's/registered domestic partner's first name M.I. Last name
KIRSTEN E GILLIBRAND

Home address (number, street and suite/apartment number (if applicable))

City State Zip Code + 4
[REDACTED] [REDACTED] [REDACTED]

Email Address

Filing Status

1 Mark only one: Single, Married filing jointly, Married filing separately, Dependent claimed by someone else

Married filing separately on same return Enter combined amounts for Lines 5 - 43. See instructions.

Registered domestic partners filing jointly or filing separately on the same return. Enter combined amounts for Lines 5-43. See instructions.

Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.

Qualifying widow(er) with dependent child Enter qualifying dependent and/or non-dependent information on Schedule S.

2 Mark if you are: Part-year resident in DC from (MMDDYYYY) to (MMDDYYYY) See instructions.

3 Did you have qualifying health care coverage for all members of your shared responsibility family for the entire year? Yes No
If no, or if claiming an exemption, complete Schedule HSR (see instructions).

Complete your federal return first - Enter your dependents' information on DC Schedule S

Income Information

Round cents to nearest dollar. If amount is zero, leave line if blank; minus, enter amount and fill in oval.

| | | | | |
|---|---|--------------|---|----------|
| a | Wages, salaries, unemployment compensation and/or tips, see instructions. | | a | 12028.00 |
| b | Business income or loss, see instructions. | Mark if loss | b | .00 |
| c | Capital gain or loss. | Mark if loss | c | .00 |
| d | Rental real estate, royalties, partnerships, etc. | Mark if loss | d | .00 |

Computation of DC Gross and Adjusted Gross Income

4 Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ. Mark if loss 4 14421.00

Enter your last name **GILLIBRAND**

Enter your TIN



Additions to DC Income

| | | |
|--|----------------|----------|
| 5 Franchise tax deducted on federal forms, <i>see instructions</i> . | 5 | .00 |
| 6 Other additions from DC Schedule I, Calculation A, Line 9. | 6 | .00 |
| 7 Add Lines 4, 5 and 6. | Mark if loss 7 | 14421.00 |

Subtractions from DC Income

| | | |
|---|-----------------|----------|
| 8 Part year residents, enter income received during period of nonresidence, <i>see instructions</i> . | 8 | .00 |
| 9 Taxable refunds, credits or offsets of state and local income tax. | 9 | .00 |
| 10 Taxable amount of social security and tier 1 railroad retirement. | 10 | .00 |
| 11 Income reported and taxed this year on a DC franchise or fiduciary return. | 11 | .00 |
| 12 DC and federal government survivor benefits, <i>see instructions</i> . | 12 | .00 |
| 13 Unemployment Insurance Benefits, <i>see instructions</i> . | 13 | .00 |
| 14 Other subtractions from DC Schedule I, Calculation B, Line 16. | 14 | .00 |
| 15 Total subtractions from DC income, Lines 8-14. | 15 | .00 |
| 16 DC adjusted gross income, Line 7 minus Line 15. | Mark if loss 16 | 14421.00 |

| | | |
|---|--|----------|
| 17 Deduction type. <i>Take the same type as you took on your federal return. Fill in which type</i> | Standard <input checked="" type="checkbox"/> or Itemized | |
| 18 DC deduction amount. | 18 | 15000.00 |

See instructions for amount to enter on Line 17.

| | | |
|--|---|--------|
| 19 DC taxable income. Subtract Line 18 from Line 16. | Mark if loss <input checked="" type="checkbox"/> 19 | 579.00 |
|--|---|--------|

| | | |
|---|----|-----|
| 20 Tax. <i>If Line 19 is \$100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.</i> | 20 | .00 |
|---|----|-----|

Fill in if filing separately on same return. *Complete Calculation J on Schedule S.*

| | | |
|---|----|-----|
| 21 Credit for child and dependent care expenses .00 X .32 | 21 | .00 |
|---|----|-----|

From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441

| | | |
|--|----|-----|
| 22 Non-refundable credits from DC Schedule U, Part 1a, Line 7. <i>Attach Schedule U.</i> | 22 | .00 |
|--|----|-----|

| | | |
|--|----|-----|
| 23 Total non-refundable credits. <i>Add Line 21 and Line 22.</i> | 23 | .00 |
|--|----|-----|

| | | |
|---|----|-----|
| 24 Subtract Line 23 from Line 20. <i>If less than zero, enter zero.</i> | 24 | .00 |
|---|----|-----|

| | | |
|---|----|------|
| 25 DC Health Care Shared Responsibility. <i>See instructions. If fully covered or fully exempt, enter zero.</i> | 25 | 0.00 |
|---|----|------|

| | | |
|--|----|-----|
| 26 Total tax and DC Health Care Shared Responsibility. <i>Add Line 24 and Line 25.</i> | 26 | .00 |
|--|----|-----|

| | | |
|---|--------------------------------|---------|
| 27 DC Earned Income Tax Credit* Do you choose to receive your DC EITC refund in 12 monthly payments instead of one total payment? <input type="checkbox"/> If so, see instructions for eligibility. | | |
| 27a Enter the number of qualified EITC children. | 27b Enter earned income amount | 27b .00 |

| | | |
|--|-----|-----|
| 27c For filers with qualifying children. Enter calculated federal EIC amount > .00 X 1.00 Enter result > | 27d | .00 |
|--|-----|-----|

| | | |
|--|-----|-----|
| 27e For filers without qualifying children. <i>See instructions for special calculations.</i> Enter result > | 27e | .00 |
|--|-----|-----|

| | | |
|--|----|-----|
| 28 Property Tax Credit. <i>From your DC Schedule H; attach a copy.</i> | 28 | .00 |
|--|----|-----|

* Caution: Choosing to receive this credit in monthly payments may cause you to lose your Supplemental Nutrition Assistance Program (SNAP) or other federal benefits (For more information about SNAP, contact the Department of Human Services at (202) 807-0405 or dhs@dc.gov.) Taxpayers receiving DC EITC amounts of \$1,200 or more may choose to receive the DC EITC portion of their refund in 12 equal monthly payments instead of one total payment. If you choose to receive monthly DC EITC payments, OTR will calculate the distribution of your net refund amount for you. Your initial payment will be different from the Line 43 Net Refund amount.

Enter your last name

GILLIBRAND

Enter your TIN



| | | | |
|----|--|----|--------|
| 29 | Refundable credits from DC Schedule U, Part 1b, Line 3. <i>Attach Schedule U.</i> | 29 | .00 |
| 30 | Total refundable credits. <i>Add line 27d or 27e through Line 29</i> | 30 | .00 |
| 31 | DC income tax withheld <i>shown on Forms W-2 and 1099. Attach these forms.</i> | 31 | 845.00 |
| 32 | 2025 estimated income tax payments and amount applied from 2024 return. | 32 | .00 |
| 33 | Tax paid with FR-127 Extension of Time to File. | 33 | .00 |
| 34 | If this is an amended 2025 return, enter payments made with original 2025 D-40 return. | 34 | .00 |
| 35 | If this is an amended 2025 return, enter refunds requested with original 2025 D-40 return. | 35 | .00 |
| 36 | Total payments and refundable credits. <i>Add Line 30 through Line 34. (Do not include Line 35).</i> | 36 | 845.00 |
| 37 | Tax Due. <i>Subtract Line 36 From Line 26.</i> | 37 | .00 |
| 38 | Amount Overpaid. <i>Subtract Line 26 from Line 36.</i> | 38 | 845.00 |
| 39 | Amount to be applied to your 2026 estimated tax. | 39 | .00 |
| 40 | Underpayment Interest. Fill in the oval and attach form D-2210. | 40 | .00 |
| 41 | Contribution amount from Schedule U, Part II, Line 5. <i>(Cannot exceed amount on Line 38)</i> | 41 | .00 |
| 42 | Total Amount Due. <i>Add Lines 37, 40 and 41.</i> | 42 | .00 |
| 43 | Net Refund. * <i>Subtract total of Lines 39, 40 and 41 from Line 38.</i> | 43 | 845.00 |

Will this refund go to an account outside the U.S.? Yes No See instructions.

44 Fill in if either spouse is claiming injured spouse allocation. You must attach Form DC-8379.

Refund Options: For Information on the tax refund card and Program limitations, see instructions or visit our website MyTax.DC.gov

Mark one refund choice: Direct deposit or Reliacard (See instructions) or X Paper check
Direct deposit. To have your refund deposited to your Checking or Savings account, fill in and enter bank routing and account numbers. See instructions.

Routing Number Account Number

Fill in if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third party designee To authorize another person to discuss this return with OTR, mark here X and enter the name and phone number of that person

Designee's Name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature Date Preparer's signature Date
Spouse's/registered domestic partner's signature if filing jointly or separately on same return Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

