## **SCHEDULE 1** (Form 1040)

## **Additional Income and Adjustments to Income**

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service

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

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form1040 for instructions and the latest information. Sequence No. 01

Your social security number

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal

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

Par	Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Sch		5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation	. —	7	
8	Other income:			
а	Net operating loss	8a (	)	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental for			
	profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see instructions) .	8m		
n	Section 951(a) inclusion (see instructions)	8n		
О	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line			
	1a or 1d	8s (	)	
t	Pension or annuity from a nonqualifed deferred compensation plan or a			
	nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
v	Digital assets received as ordinary income not reported elsewhere. See			
	instructions	8v		
z	Other income. List type and amount:			
		8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income. Enter here			
	1040-SR, or 1040-NR, line 8		10	

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Part II Adjustments to Income						
11	Educator expenses	11				
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach					
	Form 2106	12				
13	Health savings account deduction. Attach Form 8889	13				
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14				
15	Deductible part of self-employment tax. Attach Schedule SE	15				
16	Self-employed SEP, SIMPLE, and qualified plans	16				
17	Self-employed health insurance deduction	17				
18	Self-employed health insurance deduction	18				
19a	Alimony paid	19a				
b	Recipient's SSN					
С	Date of original divorce or separation agreement (see instructions):					
20	IRA deduction	20				
21	Student loan interest deduction	21				
22	Reserved for future use	22				
23	Archer MSA deduction	23				
24	Other adjustments:					
а	Jury duty pay (see instructions)					
b	Deductible expenses related to income reported on line 8I from the rental of					
	personal property engaged in for profit					
С	Nontaxable amount of the value of Olympic and Paralympic medals and USOC					
	prize money reported on line 8m					
d	Reforestation amortization and expenses					
е	Repayment of supplemental unemployment benefits under the Trade Act of					
	1974					
f	Contributions to section 501(c)(18)(D) pension plans					
g	Contributions by certain chaplains to section 403(b) plans					
h	Attorney fees and court costs for actions involving certain unlawful					
	discrimination claims (see instructions)					
İ	Attorney fees and court costs you paid in connection with an award from the					
	IRS for information you provided that helped the IRS detect tax law violations 24i					
j	Housing deduction from Form 2555					
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)					
Z	Other adjustments. List type and amount:					
<b>.</b> -		0.5				
25	Total other adjustments. Add lines 24a through 24z	25				
26						
	1040, 1040-SR, or 1040-NR, line 10	26				