

SCHEDULE 1  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

2024  
Attachment  
Sequence No. 01

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

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 items sold at a loss . . . . .

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

Part I Additional Income

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	Other gains or (losses). Attach Form 4797 . . . . .		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		5	
6	Farm income or (loss). Attach Schedule F . . . . .		6	
7	Unemployment compensation . . . . .		7	
8	Other income:			
a	Net operating loss . . . . .	8a ( )		
b	Gambling . . . . .	8b		
c	Cancellation of debt . . . . .	8c		
d	Foreign earned income exclusion from Form 2555 . . . . .	8d ( )		
e	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		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	8m		
n	Section 951(a) inclusion (see instructions) . . . . .	8n		
o	Section 951A(a) inclusion (see instructions) . . . . .	8o		
p	Section 461(l) 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 nonqualified 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 <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		10	

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2024

**Part II Adjustments to Income**

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