

**SCHEDULE 1**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. 01

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

Your social security number

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

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

|    |  |        |
|----|--|--------|
| 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). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684 . . . . .                                    | 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. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid: _____ . . . . . | 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:<br><br>_____   | 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     |

**Part II Adjustments to Income**

|            |  |            |
|------------|--|------------|
| <b>11</b>  | Educator expenses . . . . .  | <b>11</b>  |
| <b>12</b>  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .  | <b>12</b>  |
| <b>13</b>  | Health savings account deduction. Attach Form 8889 . . . . .   | <b>13</b>  |
| <b>14</b>  | Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here <input type="checkbox"/> . . . . .         | <b>14</b>  |
| <b>15</b>  | Deductible part of self-employment tax. Attach Schedule SE . . . . .   | <b>15</b>  |
| <b>16</b>  | Self-employed SEP, SIMPLE, and qualified plans . . . . .   | <b>16</b>  |
| <b>17</b>  | Self-employed health insurance deduction . . . . .   | <b>17</b>  |
| <b>18</b>  | Penalty on early withdrawal of savings . . . . .   | <b>18</b>  |
| <b>19a</b> | Alimony paid . . . . .   | <b>19a</b> |
| <b>b</b>   | Recipient's SSN . . . . .  |            |
| <b>c</b>   | Date of original divorce or separation agreement (see instructions): _____   |            |
| <b>20</b>  | IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here <input type="checkbox"/> . . . . . | <b>20</b>  |
| <b>21</b>  | Student loan interest deduction . . . . .  | <b>21</b>  |
| <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:<br>_____<br>_____   | <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>  |