SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

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.

2024	
Attachment Sequence No. 01	
2242220110. •	

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						
	of the transaction. See www.irs.gov/1099k.	ewnere on your return	uepen	iding on the		
Par			1 4 1			
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 Sche		5			
6	Farm income or (loss). Attach Schedule F		6			
7	Unemployment compensation		7			
8	Other income:					
а	Net operating loss	8a ()	2			
b	Gambling	8b	-			
C	Cancellation of debt	8c				
d	Foreign earned income exclusion from Form 2555	8d ()	4			
e	Income from Form 8853	8e	-			
f	Income from Form 8889	8f	-			
g	Alaska Permanent Fund dividends	8g	_			
h	Jury duty pay	8h	_			
!	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	_			
0	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 ()	<u>)</u>			
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			

Schedule 1 (Form 1040) 2024 Page **2**

Par	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	Penalty on early withdrawal of savings	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)		
i	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) Other adjustments Liet type and expenses		
Z	Other adjustments. List type and amount:		
05	Takel at law adjust reserve. Add lines Of a through Off		
25 06	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 1040-SR or 1040-NR line 10	26	
	1040, 1040-SR, or 1040-NR, line 10	∠0	