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**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

**2023**

Attachment  
Sequence No. **01**

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

Your social security number

**Part I Additional Income**

|           |   |               |           |
|-----------|---|---------------|-----------|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes . . . . .  |               | <b>1</b>  |
| <b>2a</b> | Alimony received . . . . .  |               | <b>2a</b> |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions): _____  |               |           |
| <b>3</b>  | Business income or (loss). Attach Schedule C . . . . .  |               | <b>3</b>  |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 . . . . .   |               | <b>4</b>  |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .   |               | <b>5</b>  |
| <b>6</b>  | Farm income or (loss). Attach Schedule F . . . . .  |               | <b>6</b>  |
| <b>7</b>  | Unemployment compensation . . . . .   |               | <b>7</b>  |
| <b>8</b>  | Other income:   |               |           |
| <b>a</b>  | Net operating loss . . . . .  | <b>8a</b> ( ) |           |
| <b>b</b>  | Gambling . . . . .  | <b>8b</b>     |           |
| <b>c</b>  | Cancellation of debt . . . . .  | <b>8c</b>     |           |
| <b>d</b>  | Foreign earned income exclusion from Form 2555 . . . . .  | <b>8d</b> ( ) |           |
| <b>e</b>  | Income from Form 8853 . . . . .   | <b>8e</b>     |           |
| <b>f</b>  | Income from Form 8889 . . . . .   | <b>8f</b>     |           |
| <b>g</b>  | Alaska Permanent Fund dividends . . . . .   | <b>8g</b>     |           |
| <b>h</b>  | Jury duty pay . . . . .   | <b>8h</b>     |           |
| <b>i</b>  | Prizes and awards . . . . .   | <b>8i</b>     |           |
| <b>j</b>  | Activity not engaged in for profit income . . . . .   | <b>8j</b>     |           |
| <b>k</b>  | Stock options . . . . .   | <b>8k</b>     |           |
| <b>l</b>  | 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 . . . . . | <b>8l</b>     |           |
| <b>m</b>  | Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .   | <b>8m</b>     |           |
| <b>n</b>  | Section 951(a) inclusion (see instructions) . . . . .   | <b>8n</b>     |           |
| <b>o</b>  | Section 951A(a) inclusion (see instructions) . . . . .  | <b>8o</b>     |           |
| <b>p</b>  | Section 461(l) excess business loss adjustment . . . . .  | <b>8p</b>     |           |
| <b>q</b>  | Taxable distributions from an ABLÉ account (see instructions) . . . . .   | <b>8q</b>     |           |
| <b>r</b>  | Scholarship and fellowship grants not reported on Form W-2 . . . . .  | <b>8r</b>     |           |
| <b>s</b>  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .  | <b>8s</b> ( ) |           |
| <b>t</b>  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .                                   | <b>8t</b>     |           |
| <b>u</b>  | Wages earned while incarcerated . . . . .   | <b>8u</b>     |           |
| <b>z</b>  | Other income. List type and amount: _____   | <b>8z</b>     |           |
| <b>9</b>  | Total other income. Add lines 8a through 8z . . . . .   |               | <b>9</b>  |
| <b>10</b> | 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 . . . . .         |               | <b>10</b> |

**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>  |  |