

**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**

<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). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684 . . . . .		<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. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid: _____ . . . . .		<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 ABL 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>v</b>	Digital assets received as ordinary income not reported elsewhere. See instructions . . . . .	<b>8v</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>

<b>Part II Adjustments to Income</b>		
<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: _____ _____	<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>