SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment

Department of the Treasury Internal Revenue Service

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

Internal Nevertae Gervice			Sequence No. O
Name(s) shown on Fo	orm 1040, 1040-SR, or 1040-NR	Your socia	al security number

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

Schedule 1 (Form 1040) 2023 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		
21	Student loan interest deduction		
22	Reserved for future use	-	
23	Archer MSA deduction	23	
24	Other adjustments:		
а	Jury duty pay (see instructions)		
b	Deductible expenses related to income reported on line 8l 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 24g	_	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)		
	,	-	
ı	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		
	Housing deduction from Form 2555		
, k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form		
K	1041)		
z	Other adjustments. List type and amount:		
_	24z		
25	Total other adjustments. Add lines 24a through 24z	25	1
<u> </u>	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and or		
	Form 1040, 1040-SR, or 1040-NR, line 10		