



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 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **01**

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

Robin W. Smith

Your social security number

456-45-4567

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

Attachment

Sequence No.

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.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	<u>\$12,345.67</u>
2a	Alimony received	2a	<u>\$12,345.67</u>
b	Date of original divorce or separation agreement (see instructions): <u>12/25/2025</u>		
3	Business income or (loss). Attach Schedule C	3	<u>\$12,345.67</u>
4	Other gains or (losses). Attach Form 4797	4	<u>\$12,345.67</u>
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	<u>\$12,345.67</u>
6	Farm income or (loss). Attach Schedule F	6	<u>\$12,345.67</u>
7	Unemployment compensation	7	<u>\$12,345.67</u>
8	Other income:		
a	Net operating loss	8a	<u>(\$12,345.67)</u>
b	Gambling	8b	<u>\$12,345.67</u>
c	Cancellation of debt	8c	<u>\$12,345.67</u>
d	Foreign earned income exclusion from Form 2555	8d	<u>(\$12,345.67)</u>
e	Income from Form 8853	8e	<u>\$12,345.67</u>
f	Income from Form 8889	8f	<u>\$12,345.67</u>
g	Alaska Permanent Fund dividends	8g	<u>\$12,345.67</u>
h	Jury duty pay	8h	<u>\$12,345.67</u>
i	Prizes and awards	8i	<u>\$12,345.67</u>
j	Activity not engaged in for profit income	8j	<u>\$12,345.67</u>
k	Stock options	8k	<u>\$12,345.67</u>
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	<u>\$12,345.67</u>
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	<u>\$12,345.67</u>
n	Section 951(a) inclusion (see instructions)	8n	<u>\$12,345.67</u>
o	Section 951A(a) inclusion (see instructions)	8o	<u>\$12,345.67</u>
p	Section 461(l) excess business loss adjustment	8p	<u>\$12,345.67</u>
q	Taxable distributions from an ABL account (see instructions)	8q	<u>\$12,345.67</u>
r	Scholarship and fellowship grants not reported on Form W-2	8r	<u>\$12,345.67</u>
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	<u>(\$12,345.67)</u>
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	<u>\$12,345.67</u>
u	Wages earned while incarcerated	8u	<u>\$12,345.67</u>
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	<u>\$12,345.67</u>
z	Other income. List type and amount: <u>Line 8z - Other income type and amount description</u>	8z	<u>\$12,345.67</u>
9	Total other income. Add lines 8a through 8z	9	<u>\$12,345.67</u>
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	10	<u>\$12,345.67</u>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2024



Part II Adjustments to Income

11	Educator expenses		11	\$12,345.67
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	\$12,345.67
13	Health savings account deduction. Attach Form 8889		13	\$12,345.67
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	\$12,345.67
15	Deductible part of self-employment tax. Attach Schedule SE		15	\$12,345.67
16	Self-employed SEP, SIMPLE, and qualified plans		16	\$12,345.67
17	Self-employed health insurance deduction		17	\$12,345.67
18	Penalty on early withdrawal of savings		18	\$12,345.67
19a	Alimony paid		19a	\$12,345.67
b	Recipient's SSN	45645-4567		
c	Date of original divorce or separation agreement (see instructions):	12/25/2025		
20	IRA deduction		20	\$12,345.67
21	Student loan interest deduction		21	\$12,345.67
22	Reserved for future use		22	\$12,345.67
23	Archer MSA deduction		23	\$12,345.67
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a	\$12,345.67	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	\$12,345.67	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	\$12,345.67	
d	Reforestation amortization and expenses	24d	\$12,345.67	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	\$12,345.67	
f	Contributions to section 501(c)(18)(D) pension plans	24f	\$12,345.67	
g	Contributions by certain chaplains to section 403(b) plans	24g	\$12,345.67	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	\$12,345.67	
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	\$12,345.67	
j	Housing deduction from Form 2555	24j	\$12,345.67	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	\$12,345.67	
z	Other adjustments. List type and amount: <u>Line 24z - Other adjustments</u> <u>Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do</u>	24z	\$12,345.67	
25	Total other adjustments. Add lines 24a through 24z		25	\$12,345.67
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	\$12,345.67