

**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 8k 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 8l . . . . .   | <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 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .   |            | <b>26</b>  |  |