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

2021

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Randolph and Judy R Lucas

Your social security number
241928888

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		**1**	149
2a	Alimony received		**2a**	
b	Date of original divorce or separation agreement (see instructions) ▶			
3	Business income or (loss). Attach Schedule C		**3**	-26281
4	Other gains or (losses). Attach Form 4797		**4**	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		**5**	
6	Farm income or (loss). Attach Schedule F		**6**	
7	Unemployment compensation		**7**	
8	Other income:			
a	Net operating loss	**8a** ( )		
b	Gambling income	**8b**		
c	Cancellation of debt	**8c**		
d	Foreign earned income exclusion from Form 2555	**8d** ( )		
e	Taxable Health Savings Account distribution	**8e**		
f	Alaska Permanent Fund dividends	**8f**		
g	Jury duty pay	**8g**		
h	Prizes and awards	**8h**		
i	Activity not engaged in for profit income	**8i**		
j	Stock options	**8j**		
k	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	**8k**		
l	Olympic and Paralympic medals and USOC prize money (see instructions)	**8l**		
m	Section 951(a) inclusion (see instructions)	**8m**		
n	Section 951A(a) inclusion (see instructions)	**8n**		
o	Section 461(l) excess business loss adjustment	**8o**		
p	Taxable distributions from an ABLE account (see instructions)	**8p**		
z	Other income. List type and amount ▶	**8z**		
9	Total other income. Add lines 8a through 8z		**9**	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		**10**	-26132

Part II 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 ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
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)	24h	
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	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	