Schedule 1CM (Form 1040CM)

Additional Income and Adjustments to Income

Attach to Form 1040CM or 1040NR-CM

Go to www.finance.gov.mp for forms and instructions



Your social security number

Department of Finance Division of Revenue and Taxation Name(s) shown on Form 1040CM, or 1040NR-CM

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

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

			A. INCOME WITHOUT	B. INCOME WITHIN	C. TOTAL INCOME
1	Taxable refunds, credits, or offsets of state and local income taxes	1			
2a	Alimony received	2a			
b	Date of original divorce or separation agreement (see instructions):				
3	Busines income or (loss). Attach Schedule C	3			
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 8	Unemployment compensation	7			
	Net operaring loss	8a			
	Gambling	8b			
	Cancellation of debt	8c			
d	Foreign earned income exclusion from From 2555	8d			
	Income from Form 8853	8e			
f	Income from Form 8889	8f			
	Alaska Permanent Fund dividends	8g			
		8h			
	Prizes and awards	8i			
i	Activity not engaged in for profit income	8j			
k	Stock options	8k			
	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	81			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
ο	Section 951A(a) inclusion (see instructions)	80			
р	Section 461(I) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions) .	8q			
r	Scholarship and fellowship grants not reported on Form W-2CM	8r			
S	Nontaxable amount of Medicaid waiver payments included on Form 1040CM, line 1a or 1d	8s			
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
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. This is your additional income . Enter here and on Form 1040CM or 1040NR-CM, line 8 in their respective columns.	10			

Schedule 1CM (Form 1040CM) 2024

Part	Adjustments to Income							
11	Educator expenses							11
12	Certain business expenses of reservists, performing artists, and fee-basis officials. Attach Form 2106	•		nt				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 b c	Alimony paid . <t< td=""><td>· ·</td><td>•</td><td>•</td><td>•</td><td>-</td><td>•</td><td>19a</td></t<>	· ·	•	•	•	-	•	19a
20	IRA deduction							20
21	Student loan interest deduction							21
22	Reserved for future use							22
23	Archer MSA deduction							23
24	Other adjustments:							
а	Jury duty pay (see instructions)	24ạ						
b	Deductible expenses related to income reported on line 8I from the rental of personal propery engaged in for profit	24b						
С	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c						
d	Reforestation amortization and expenses	24d						-
е	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 Form 1040CM or Form 1040NR-CM, line 10					-		26