Adjustments to Income

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Medical Savings Account Form 8853		MSA Out of Scope	BEGIN			
Educator Expenses			BEGIN		For military reservist,	
Expenses for Reservists, Performing Artists, and Qualifying Government Employees			BEGIN	-	see notes on the next page in the Other	
Health Savings Account Form 8889	Acco	th Savings ount – select to open Form), Health Savings Accounts.	BEGIN		Expenses section. Moving expenses appl to active duty military	
Moving Expenses Form 3903			BEGIN	-	only. Must be Certified for Military. Check the	
Contributions to SEP, Simple, and Qualified Plans	Qualified Plans - Out of Scope BEGIN the for				box near the top of the form to indicate an Armed Forces PCS	
Self-Employed Health Insurance		health insurance deduction is need certification required)	BEGIN		move.	
Penalty on Early Withdrawal of Savings or CD			BEGIN	-	Early withdrawal penalty auto-populates from Form 1099-INT.	
BEGIN BEGIN			-	If the taxpayer paid alimony to more than		
RA Deduction			BEGIN	one person, add a second payee after enter the first.		
Nondeductible IRAs Form 8606		Form 8606 Nondeductible IRAs is Out of Scope	BEGIN		Student Loan Interest	
Student Loan Interest Deduction			BEGIN	-	- paid is entered here	
Tuition and Fees Deduction		Tuition and Fees Deduction is not deductible after 2020	BEGIN			
montio Draduation Form 2002		903 Domestic Production es Deduction is Out of Scope	BEGIN			
Other Adjustments		Select other adjust- ments for jury duty pay turned over to employer	BEGIN			

Note: The deduction for charitable contributions by taxpayers who do not itemize was modified by the Taxpayer Certainty and Disaster Tax Relief Act of 2020. For tax year 2021, married couples filing a joint return may deduct up to \$600 (all other filers are limited to \$300). Additionally, the deduction does not reduce adjusted gross income.