

# Adjustments to Income



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Adjustments		
Medical Savings Account Form 8853	MSA Out of Scope	BEGIN
Educator Expenses		BEGIN
Expenses for Reservists, Performing Artists, and Qualifying Government Employees		BEGIN
Health Savings Account Form 8889	Health Savings Account – select to open Form 8889, Health Savings Accounts.	BEGIN
Moving Expenses Form 3903		BEGIN
Contributions to SEP, Simple, and Qualified Plans	Contributions to SEP, Simple and Qualified Plans - Out of Scope	BEGIN
Self-Employed Health Insurance	Self-employed health insurance deduction is in scope (Advanced certification required)	BEGIN
Penalty on Early Withdrawal of Savings or CD		BEGIN
Alimony Paid		BEGIN
IRA Deduction		BEGIN
Nondeductible IRAs Form 8606	Form 8606 Nondeductible IRAs is Out of Scope	BEGIN
Student Loan Interest Deduction		BEGIN
Tuition and Fees Deduction	Tuition and Fees Deduction is not deductible after 2020	BEGIN
Domestic Production Form 8903	Form 8903 Domestic Production Activities Deduction is Out of Scope	BEGIN
Other Adjustments	Select other adjustments for jury duty pay turned over to employer	BEGIN

For military reservist, see notes on the next page in the Other Expenses section.

Moving expenses apply to active duty military only. Must be Certified for Military. Check the box near the top of the form to indicate an Armed Forces PCS move.

Early withdrawal penalty auto-populates from Form 1099-INT.

If the taxpayer paid alimony to more than one person, add a second payee after entering the first.

Student Loan Interest paid is entered here

**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.