

**SCHEDULE 1
(Form 1040)**

(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **01**

Name(s) shown on Form 1040

Your social security number

Additional Income	1-9b	Reserved			1-9b		
	10	Taxable refunds, credits, or offsets of state and local income taxes			10		
	11	Alimony received			11		
	12	Business income or (loss). Attach Schedule C or C-EZ			12		
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>			13		
	14	Other gains or (losses). Attach Form 4797			14		
	15a	Reserved			15b		
	16a	Reserved			16b		
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17		
	18	Farm income or (loss). Attach Schedule F			18		
	19	Unemployment compensation			19		
	20a	Reserved			20b		
21	Other income. List type and amount ▶ _____			21			
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23			22			
Adjustments to Income	23	Educator expenses	23				
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24				
	25	Health savings account deduction. Attach Form 8889	25				
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26				
	27	Deductible part of self-employment tax. Attach Schedule SE	27				
	28	Self-employed SEP, SIMPLE, and qualified plans	28				
	29	Self-employed health insurance deduction	29				
	30	Penalty on early withdrawal of savings	30				
	31a	Alimony paid b Recipient's SSN ▶ _____	31a				
	32	IRA deduction	32				
	33	Student loan interest deduction	33				
	34	Tuition and fees. Attach Form 8917	34				
	35	Reserved	35				
	36	Add lines 23 through 35				36	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2018