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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2018
Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

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

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	Reserved	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