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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) 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 a Search box.

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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**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](http://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

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

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018