

**SCHEDULE 1**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040 or 1040-SR.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

**Part I Additional Income**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes . . . . .                        | <b>1</b>  |  |
| <b>2a</b> | Alimony received . . . . .  | <b>2a</b> |  |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions) ▶                                 |           |  |
| <b>3</b>  | Business income or (loss). Attach Schedule C . . . . .  | <b>3</b>  |  |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 . . . . .   | <b>4</b>  |  |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . . | <b>5</b>  |  |
| <b>6</b>  | Farm income or (loss). Attach Schedule F . . . . .  | <b>6</b>  |  |
| <b>7</b>  | Unemployment compensation . . . . .   | <b>7</b>  |  |
| <b>8</b>  | Other income. List type and amount ▶  | <b>8</b>  |  |
| <b>9</b>  | Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .                  | <b>9</b>  |  |

**Part II Adjustments to Income**

|            |  |            |  |
|------------|--|------------|--|
| <b>10</b>  | Educator expenses . . . . .  | <b>10</b>  |  |
| <b>11</b>  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .      | <b>11</b>  |  |
| <b>12</b>  | Health savings account deduction. Attach Form 8889 . . . . .   | <b>12</b>  |  |
| <b>13</b>  | Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .  | <b>13</b>  |  |
| <b>14</b>  | Deductible part of self-employment tax. Attach Schedule SE . . . . .   | <b>14</b>  |  |
| <b>15</b>  | Self-employed SEP, SIMPLE, and qualified plans . . . . .   | <b>15</b>  |  |
| <b>16</b>  | Self-employed health insurance deduction . . . . .   | <b>16</b>  |  |
| <b>17</b>  | Penalty on early withdrawal of savings . . . . .   | <b>17</b>  |  |
| <b>18a</b> | Alimony paid . . . . .   | <b>18a</b> |  |
| <b>b</b>   | Recipient's SSN . . . . . ▶  |            |  |
| <b>c</b>   | Date of original divorce or separation agreement (see instructions) ▶  |            |  |
| <b>19</b>  | IRA deduction . . . . .  | <b>19</b>  |  |
| <b>20</b>  | Student loan interest deduction . . . . .  | <b>20</b>  |  |
| <b>21</b>  | Tuition and fees. Attach Form 8917 . . . . .   | <b>21</b>  |  |
| <b>22</b>  | Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . . | <b>22</b>  |  |

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019