



Caution: The form, instruction, or publication you are looking for begins on the next page. But first see the important information below.

This 2018 form, instruction, or publication is being revised to reflect legislation enacted December 20, 2019. The updated revision will be posted here as soon as possible with a February or March 2020 revision date added to it. The most recently issued final revision that will soon be replaced begins on the next page.

Several provisions that had expired or did not apply for 2018, particularly those related to disasters, now apply for 2018 due to the December legislation. You may therefore want to amend your 2018 return. You may want to wait until after 2019 returns are due, April 15, 2020, to file an amended return for 2018. For more information, see [IRS.gov/Extenders](https://www.irs.gov/Extenders), [IRS.gov/FormsUpdates](https://www.irs.gov/FormsUpdates), and [IRS.gov/Forms](https://www.irs.gov/Forms).

Early release drafts of forms and instructions (and some pubs), including upcoming 2018 updated revisions, are posted before the final release at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) (note that they remain there after the final release is posted). The most recently issued final revision of forms, instructions, and publications is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms), and at [IRS.gov/AllForms](https://www.irs.gov/AllForms), which has revisions for all years each form, instruction, or pub has been issued.

Almost every form and publication has a page on IRS.gov. 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 or 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.) Note that instructions and publications are available from these pages in PDF for printing, HTML for viewing online, and in many cases, in eBook format for mobile viewing (see [IRS.gov/eBook](https://www.irs.gov/eBook) for details).

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormComments](https://www.irs.gov/FormComments). All information about forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

SCHEDULE 1
(Form 1040)

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	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