



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

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

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>	Reserved	<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