

**Note:** *The draft you are looking for begins on the next page.*



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Almost every form and publication also 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) 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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**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**

<b>Part I Additional Income</b>		
<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>

<b>Part II Adjustments to Income</b>		
<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>	Reserved for future use	<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