

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 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

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

Part II Adjustments to Income

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

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019