

Qualified student loan interest deductions are reported on Form 1040, Schedule 1.

**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

## 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>	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.

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Schedule 1 (Form 1040 or 1040-SR) 2019