This document is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

SCHEDULE 1 (Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

Your social security number

Schedule 1 (Form 1040 or 1040-SR) 2019

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040 or 1040-SR

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

► Attach to Form 1040 or 1040-SR. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information. Attachment Sequence No. **01**

OMB No. 1545-0074

	y time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest		
	currency?	<u> </u>	
Pari			i
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	ı
12	Health savings account deduction. Attach Form 8889	12	1
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		
С	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	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	

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