



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of new schedule for the 2018 Form 1040, which the IRS is providing for your information, review, and comment. There is a 30-day comment period for this draft (see below). **Do not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms and schedules until we believe we have incorporated all changes. However, in this case **we anticipate it is likely that this schedule will change at least slightly before being released as final.** Whether this draft changes or not, we will post a new draft later this summer with our standard coversheet indicating we do not expect that draft to change. Forms generally are subject to OMB approval before they can be 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/LatestForms](https://www.irs.gov/LatestForms). [IRS.gov/Forms](https://www.irs.gov/Forms) has all information about forms and publications.

Also, note that 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); a Form W-8BEN-E page is at [IRS.gov/W8BENE](https://www.irs.gov/W8BENE); 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 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 redirect to the actual link for the page.

If you wish, you can submit comments about this draft schedule for Form 1040 to WI.1040.Comments@IRS.gov. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider some suggestions until the subsequent revision.

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 for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

Additional Income	1-9b	Reserved			1-9b			
	10	Taxable refunds, credits, or offsets of state and local income taxes			10			
	11	Alimony received			11			
	12	Business income or (loss). Attach Schedule C or C-EZ			12			
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>			13			
	14	Other gains or (losses). Attach Form 4797			14			
	15a	Reserved			15b			
	16a	Reserved			16b			
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17			
	18	Farm income or (loss). Attach Schedule F			18			
	19	Unemployment compensation			19			
	20a	Reserved			20b			
	21	Other income. List type and amount ▶			21			
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and on Form 1040, line 6. Otherwise, go to line 23			22			
Adjustments to Income	23	Educator expenses	23					
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24					
	25	Health savings account deduction. Attach Form 8889	25					
	26	Moving expenses for members of the armed forces. Attach Form 3903	26					
	27	Deductible part of self-employment tax. Attach Schedule SE	27					
	28	Self-employed SEP, SIMPLE, and qualified plans	28					
	29	Self-employed health insurance deduction	29					
	30	Penalty on early withdrawal of savings	30					
	31a	Alimony paid b Recipient's SSN ▶	31a					
	32	IRA deduction	32					
	33	Student loan interest deduction	33					
	34	Reserved	34					
	35	Reserved	35					
		36	Add lines 23 through 35			36		
		37	Subtract line 36 from line 22. Enter here and on Form 1040, line 6			37		

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018