



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of the 2018 IRS Form 1040, U.S. Individual Income Tax Return, which the IRS is providing for your information, review, and comment. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes, and we do not expect this draft to change significantly before being published as final. 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). All information about forms, instructions, and publications is at [IRS.gov/Forms](https://www.irs.gov/Forms).

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 Form 1040 and/or its 6 new numbered schedules to [WI.1040.Comments@IRS.gov](mailto: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 2019 revisions.

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number \_\_\_\_\_

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)

Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_ Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. \_\_\_\_\_ If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Sign Here**  
 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Phone no.			
Firm's address ▶				

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

**Standard Deduction for —**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	
<b>2a</b>	Tax-exempt interest	<b>2a</b>	
<b>3a</b>	Qualified dividends	<b>3a</b>	
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	
<b>5a</b>	Social security benefits	<b>5a</b>	
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	
<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	
<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	
<b>11</b>	<b>a</b> Tax (see inst) (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	
<b>11</b>	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>11</b>	
<b>12</b>	<b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	
<b>14</b>	Other taxes. Attach Schedule 4	<b>14</b>	
<b>15</b>	Total tax. Add lines 13 and 14	<b>15</b>	
<b>16</b>	Federal income tax withheld from Forms W-2 and 1099	<b>16</b>	
<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>b</b> Sch 8812 <b>c</b> Form 8863	<b>17</b>	
<b>17</b>	Add any amount from Schedule 5	<b>17</b>	
<b>18</b>	Add lines 16 and 17. These are your total payments	<b>18</b>	
<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>19</b>	
<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	
<b>20a</b>	<b>b</b> Routing number <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	<b>20a</b>	
<b>20a</b>	<b>d</b> Account number	<b>20a</b>	
<b>21</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>	
<b>22</b>	<b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>	
<b>23</b>	Estimated tax penalty (see instructions)	<b>23</b>	

**Refund**

Direct deposit? See instructions.

**Amount You Owe**