## Caution: DRAFT—NOT FOR FILING

This is an early release draft of one of the three numbered schedules for use with the 2019 Form 1040, which the IRS is providing for your information, review, and comment (Schedules 4, 5, and 6 are obsolete for 2019.) There is a 30 -day comment period for this draft (see below). Do not file draft forms or schedules. Also, do not rely on draft forms, schedules, instructions, and publications for filing. We generally do not release drafts of forms or 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 we make changes to this draft or not, we will post a new draft later this summer with our standard coversheet (this page) indicating we do not expect that draft to change. Forms and their schedules generally are subject to OMB approval before they can be officially released as final. Early release drafts are at IRS.gov/DraftForms, and may remain there even after the final release is posted at IRS.gov/LatestForms. All information about forms, instructions, and publications is at 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; a Form W-8BEN-E page is at IRS.gov/W8BENE; the Publication 17 page is at IRS.gov/Pub17; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. 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 by August 15 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.

## Additional Credits and Payments



