



## **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. There is a 30-day comment period for this draft form (see below). **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. However, in this case **we anticipate it is likely that this draft 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). 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 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 subsequent revision.

Your first name and initial	Last name	Your social security number
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Standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

Spouse or qualifying person's first name and initial (see inst.)	Last name	Spouse's social security number
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Standard deduction:  Someone can claim your spouse as a dependent  Your spouse was born before January 2, 1954  
 Your spouse is blind  Your spouse itemizes on a separate return or you are a nonresident alien

Home address (number and street), P.O. box, see instructions.	Apt. no.	Political Election Campaign. <input checked="" type="checkbox"/> I want \$3 to go to this fund (see inst.) <input type="checkbox"/> You <input type="checkbox"/> Spouse
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City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.  
 Full-year health care coverage (see instructions)

Dependents (see instructions)	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> Qualifies for (see inst.):
(1) First name	Last name	Child <input type="checkbox"/> Ex-creed <input type="checkbox"/>	Credit for other dependents <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 accurately report all amounts and of income I received during the year. I declare preparer (other than preparer) is based on all information which preparer has any knowledge.  
 Joint return? See instructions. Keep a copy for your records.  
 Your signature: \_\_\_\_\_ Date: \_\_\_\_\_ Your occupation: \_\_\_\_\_  
 Spouse's signature: \_\_\_\_\_ return, both must sign. \_\_\_\_\_ Spouse's occupation: \_\_\_\_\_  
 If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Print/Type preparer's name	Preparer's signature	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Firm's EIN ▶		

**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 W-2		<b>1</b>	
<b>2a</b>	Tax-exempt interest	<b>2a</b>	<b>b</b>	Taxable interest
<b>3a</b>	Qualified dividends	<b>3a</b>	<b>3b</b>	Ordinary dividends
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	<b>4b</b>	Taxable amount
<b>5a</b>	Social security benefits	<b>5a</b>	<b>5b</b>	Taxable amount
<b>6</b>	Additional income and adjustments to income. Attach Schedule 1		<b>6</b>	
<b>7</b>	Adjusted gross income. Combine lines 1 through 6		<b>7</b>	
<b>8</b>	Enter the standard deduction; otherwise, attach 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>	Tax (see instructions). Attach Schedule 2 if required		<b>11</b>	
<b>12</b>	If your only nonrefundable credit is the child tax credit and/or credit for other dependents, enter the total here; otherwise, attach Schedule 3		<b>12</b>	
<b>13</b>	Subtract line 12 from line 11		<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>d</b> Other payments or refundable credits from Schedule 5			
<b>18</b>	Add lines 16 and 17 a through d. 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>20b</b>	Routing number			
<b>20c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
<b>20d</b>	Account number			
<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>		