



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. 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-crem <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 that I am the preparer (other than a preparer) 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: _____ Date: _____ Spouse's occupation: _____
 If the IRS sent you an Identity Protection PIN, enter it here (see inst.): [] [] [] [] [] [] [] [] [] []

Paid Preparers
 Print/Type preparer's name: _____ Preparer's signature: _____ PTIN: _____
 Firm's name: _____ Firm's EIN: _____
 Check if:
 3rd Party Designee
 Self-employed

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.

1	Wages, salaries, tips, etc. Attach Form W-2		1	
2a	Tax-exempt interest	2a	2b	Taxable interest
3a	Qualified dividends	3a	3b	Ordinary dividends
4a	IRAs, pensions, and annuities	4a	4b	Taxable amount
5a	Social security benefits	5a	5b	Taxable amount
6	Additional income and adjustments to income. Attach Schedule 1		6	
7	Adjusted gross income. Combine lines 1 through 6		7	
8	Enter the standard deduction; otherwise, attach Schedule A		8	
9	Qualified business income deduction (see instructions)		9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	
11	Tax (see instructions). Attach Schedule 2 if required		11	
12	If your only nonrefundable credit is the child tax credit and/or credit for other dependents, enter the total here; otherwise, attach Schedule 3		12	
13	Subtract line 12 from line 11		13	
14	Other taxes. Attach Schedule 4		14	
15	Total tax. Add lines 13 and 14		15	
16	Federal income tax withheld from Forms W-2 and 1099		16	
17	Refundable credits: a EIC (see inst.) b Sch 8812 c Form 8863 d Other payments or refundable credits from Schedule 5			
18	Add lines 16 and 17 a through d. These are your total payments		18	
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid		19	
20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		20a	
21	Amount of line 19 you want applied to your 2019 estimated tax	21		
22	Amount you owe . Subtract line 18 from line 15. For details on how to pay, see instructions		22	
23	Estimated tax penalty (see instructions)	23		

Refund

Direct deposit? See instructions.

20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here

b Routing number **c** Type: Checking Savings

d Account number