



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 2
(Form 1040)**

Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

2018
Attachment
Sequence No. **02**

Name(s) shown on Form 1040

Your social security number

Tax	38-43	Reserved	38-43		
	44	Tax (see instructions)	44		
	a	Tax on child's unearned income. Attach Form(s) 8814	44a		
	b	Tax on lump-sum distributions. Attach Form 4972	44b		
	c	Other taxes. List type and amount	44c		
	45	Alternative minimum tax. Attach Form 6251	45		
	46	Excess advance premium tax credit. Attach Form 8962	46		
	47	Add lines 38 through 46. This is your tax. Enter here and on Form 1040, line 11	47		

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2018

PREPARED AS OF
JUNE 29, 2018
DO NOT FILE