



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 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

▶ **Attach to Form 1040.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **03**

Name(s) shown on Form 1040

Your social security number

Nonrefundable Credits	48	Foreign tax credit. Attach Form 1116 if required	48		
	49	Credit for child and dependent care expenses. Attach Form 2441	49		
	50	Education credits from Form 8863, line 19	50		
	51	Retirement savings contributions credit. Attach Form 8880	51		
	52	Child tax credit and credit for other dependents	52		
	53	Residential energy credit. Attach Form 5695	53		
	54a	General business credit. Attach Form 3800	54a		
	b	Credit for prior year minimum tax. Attach Form 8801	54b		
	c	Other credits (see instructions)	54c		
	55	Add lines 48 through 54. These are your total nonrefundable credits . Enter here and on Form 1040, line 12	55		

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2018

DO NOT FILE