



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **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, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being 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/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

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); 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 above 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 go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Department of the Treasury
Internal Revenue Service

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico.
For the year Jan. 1-Dec. 31, 2018, or other tax year beginning _____, 2018, and ending _____, 20____.
▶ Go to www.irs.gov/Form1040SS for instructions and the latest information.

Please type or print	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Present home address (number, street, and apt. no., or rural route)		
	City, town or post office, commonwealth or territory, and ZIP code		
	Foreign country name	Foreign province/state/county	Foreign postal code

Part I Total Tax and Credits

1 Filing status. Check the box for your filing status (see instructions).

- Single
- Married filing jointly
- Married filing separately. Enter spouse's social security no. above and full name here. ▶

2 Qualifying children. Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (see instructions).

(a) First name	Last name	(b) Child's social security number	(c) Child's relationship to you

3 Self-employment tax from Part V, line 12.	3	
4 Household employment taxes (see instructions). Attach Schedule H (Form 1040)	4	
5 Additional Medicare Tax. Attach Form 8959.	5	
6 Total tax. Add lines 3 through 5 (see instructions).	6	
7 2018 estimated tax payments (see instructions)	7	
8 Excess social security tax withheld (see instructions).	8	
9 Additional child tax credit from Part II, line 3	9	
10 Health coverage tax credit. Attach Form 8885	10	
11 Total payments and credits (see instructions)	11	
12 If line 11 is more than line 6, subtract line 6 from line 11. This is the amount you overpaid	12	
13a Amount of line 12 you want refunded to you . If Form 8888 is attached, check here . ▶ <input type="checkbox"/>	13a	
b Routing Number	▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account Number		
14 Amount of line 12 you want applied to 2019 estimated tax . . . ▶	14	
15 Amount you owe. If line 6 is more than line 11, subtract line 11 from line 6. For details on how to pay, see instructions . . . ▶	15	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes.** Complete the following. **No**

Designee's name ▶	Phone no. ▶	Personal Identification Number (PIN) ▶
-------------------	-------------	--

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 complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint Return? See instructions. Keep a copy for your records. ▶	Your signature	Date	Daytime phone number	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.		Date	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See instructions.

Caution: You must have three or more qualifying children to claim the additional child tax credit.

1	Income derived from sources within Puerto Rico	1		
2	Withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours	2		
3	Additional child tax credit. Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 9	3		

Part III Profit or Loss From Farming—See the Instructions for Schedule F (Form 1040).

Name of proprietor	Social security number
--------------------	------------------------

Note: If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Farm Income—Cash Method

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes (see instructions).

1	Sales of livestock and other items you bought for resale	1		
2	Cost or other basis of livestock and other items reported on line 1	2		
3	Subtract line 2 from line 1.	3		
4	Sales of livestock, produce, grains, and other products you raised	4		
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a		
		5b	Taxable amount	5b
6	Agricultural program payments received	6		
7	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)	7		
8	Crop insurance proceeds	8		
9	Custom hire (machine work) income	9		
10	Other income	10		
11	Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50	11		

Section B—Farm Expenses—Cash and Accrual Method

Don't include personal or living expenses (such as taxes, insurance, or repairs on your home) that didn't produce farm income.

Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (see instructions)	12			25	Pension and profit-sharing plans	25		
13	Chemicals	13			26	Rent or lease:			
14	Conservation expenses	14			a	Vehicles, machinery, and equipment	26a		
15	Custom hire (machine work)	15			b	Other (land, animals, etc.)	26b		
16	Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required).	16			27	Repairs and maintenance	27		
17	Employee benefit programs other than on line 25	17			28	Seeds and plants purchased	28		
18	Feed purchased	18			29	Storage and warehousing	29		
19	Fertilizers and lime	19			30	Supplies purchased	30		
20	Freight and trucking	20			31	Taxes	31		
21	Gasoline, fuel, and oil	21			32	Utilities	32		
22	Insurance (other than health)	22			33	Veterinary, breeding, and medicine	33		
23	Interest (see instructions):				34	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	23a			a	-----	34a		
b	Other	23b			b	-----	34b		
24	Labor hired	24			c	-----	34c		
25					d	-----	34d		
26					e	-----	34e		
35	Total expenses. Add lines 12 through 34e	35			35				
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and in Part V, line 1a	36			36				

Section C—Farm Income—Accrual Method

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below (see instructions).

Table with 5 columns: Line number, Description, Sub-column, Taxable amount, and Total. Rows include sales of livestock, cooperative distributions, agricultural payments, CCC loans, crop insurance, custom hire, other farm income, and gross farm income.

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and in Part III, line 11.

Part IV Profit or Loss From Business (Sole Proprietorship) — See the Instructions for Schedule C (Form 1040).

Table with 2 columns: Name of proprietor and Social security number.

Note: If you are filing a joint return and both you and your spouse had a profit or loss from a business, see Joint returns and Business Owned and Operated by Spouses in the instructions for more information.

Section A—Income

Table with 5 columns: Line number, Description, Sub-column, Balance, and Total. Rows include gross receipts, inventory, purchases, labor, materials, other costs, gross profit, other income, and gross income.

Section B—Expenses

Table with 5 columns: Line number, Description, Sub-column, Total, and Total. Rows include advertising, car and truck expenses, commissions, contract labor, depreciation, employee benefits, insurance, interest, legal services, office expense, pension, rent or lease, repairs, supplies, taxes, travel, utilities, wages, and net profit or loss.

Part V Self-Employment Tax—If you had **church employee income**, see instructions before you begin.

Name of person with self-employment income	Social security number of person with self-employment income ▶
---	---

Note: If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part V <input type="checkbox"/>		
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships	1b ()
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions)	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b	
c	Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue . ▶	4c	
5a	Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income.	5a	
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b ▶	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2018	7	
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$128,400 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)	8b	
c	Wages subject to social security tax from Form 8919, line 10 (see instructions)	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . ▶	9	
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	
11	Multiply line 6 by 2.9% (0.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and in Part I, line 3	12	

Part VI Optional Methods To Figure Net Earnings—See instructions for limitations.

Note: If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

Farm Optional Method			
1	Maximum income for optional methods	1	
2	Enter the smaller of: two-thirds (² / ₃) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; or \$5,280. Also include this amount in Part V, line 4b, above.	2	
Nonfarm Optional Method			
3	Subtract line 2 from line 1.	3	
4	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; or the amount in Part VI, line 3, above. Also include this amount in Part V, line 4b, above	4	