



We are developing an updated draft of this form, schedule, instruction, or publication, and we will post it here soon. We apologize for the inconvenience. We expect the new draft will differ.

Please note that drafts of forms, instructions, and some publications are posted at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) before final posting at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). However, you **cannot** file draft forms and can only rely on drafts of instructions and publications for return preparation, not final review before filing. We do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues occasionally arise, or legislation is enacted—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before we can officially release them, so we post drafts of them. Drafts of instructions and pubs usually have more changes before their final release.

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route it quickly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until a subsequent revision, but we review each message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).