

TOP OF PAGE 1	2017 FORM 1040 Line#	ISSUE	2018 FORM 1040 LINE #	FORM/SCHEDULE	COMMENTS
	none	name and address	none	1040 page 1	Four checkboxes have been added: taxpayer claiming standard deduction, taxpayer qualifies as a dependent, taxpayer over age 65, taxpayer is blind.
	none	taxpayer's social security number(s)	none	1040 page 1	
	none	presidential election campaign	none	1040 page 1	An ACA checkbox has been added to indicate taxpayer had full year coverage.
	1 to 5	filing status		1040 page 1	All five filing statuses have been added to the top.
	6	exemptions	none	1040 page 1	Just lists dependents (no exemptions). A checkbox added for the new credit for other dependents.

INCOME	2017 FORM 1040 Line#	ISSUE	2018 FORM 1040 LINE #	FORM/SCHEDULE	COMMENTS
	7	wages	1	1040 page 2	
	8	interest	2	1040 page 2	
	9	dividends	3	1040 page 2	
	10	state refund	10	Schedule 1	Income that is not on the 1040, as well as all adjustments, are reported on Schedule 1.
	11	alimony	11	Schedule 1	
	12	Business income (from Schedule C)	12	Schedule 1	
	13	capital gains (from Schedule D)	13	Schedule 1	
	14	income from Form 4797	14	Schedule 1	
	15	IRA	4	1040 page 2	
	16	pension	4	1040 page 2	
	17	rent, royalties, prtsh., S corps & trust (from Schedule E)	17	Schedule 1	
	18	farm income (from Schedule F)	18	Schedule 1	
	19	unemployment	19	Schedule 1	
20	social security	5	1040 page 2		
21	other income	21	Schedule 1		
22	total income	6	1040 page 2		

ADJUSTMENTS	2017 FORM 1040 Line#	ISSUE	2018 FORM 1040 LINE #	FORM/SCHEDULE	COMMENTS
	23	educator expense	23	Schedule 1	3.6 Million returns impacted (2015 SOI)
	24	bus. Exp. For reservists, etc.	24	Schedule 1	
	25	HSA deductions	25	Schedule 1	
	26	moving expenses	26	Schedule 1	
	27	half of self-employment tax	27	Schedule 1	
	28	SEP, SIMPLE, etc.	28	Schedule 1	
	29	self-employed health insurance	29	Schedule 1	
	30	early withdrawal penalty	30	Schedule 1	
	31	alimony paid	31	Schedule 1	
	32	IRA deduction	32	Schedule 1	
	33	student loan interest deduction	33	Schedule 1	
	34	tuition and fees		None.	Tuition and fees deduction expired at the end of 2017.
	35	domestic production activities		None.	Not applicable to VITA.
36	total adjustments	36	Schedule 1		
37	adjusted gross income	7	1040 page 2		

TAXES AND CREDITS	2017 FORM 1040 Line#	ISSUE	2018 FORM 1040 LINE #	FORM/SCHEDULE	COMMENTS
	38	adjusted gross income	7	1040 page 2	
	39	over 65, blind	none	1040 page 1	
	40	standard or itemized deductions	8	1040 page 2	
	41	AGI less standard or itemized deductions		No equivalent.	<i>There is no line for AGI less deductions.</i>
	42	exemptions		No equivalent.	
	43	taxable income	10	1040 page 2	<i>Taxable income is now AGI less standard or itemized deductions, less qualified business income deduction on 1040, page 2, line 9.</i>
	44	income tax	11a	1040 page 2	
	45	alternative minimum tax	45	Schedule 2	
	46	excess advanced premium tax credit	46	Schedule 2	
47	total taxes	11	1040 page 2	<i>From line 47 of Schedule . If income tax only, Schedule 2 not needed.</i>	
48	foreign tax credit	48	Schedule 3		
49	child care credit	49	Schedule 3	<i>6.4 Million returns impacted (2015 SOI)</i>	
50	education credits - nonrefundable	50	Schedule 3	<i>9.7 Million returns impacted (2015 SOI)</i>	
51	retirement savings contribution credit	51	Schedule 3	<i>8 Million returns impacted (2015 SOI)</i>	
52	child tax credit	12a	1040 page 2	<i>This is now the total of two credits: child tax credit and the credit for other dependents. 22.3 Million returns impacted (2015 SOI)</i>	
53	residential energy credit	53	Schedule 3		
54	other nonrefundable credits	54	Schedule 3		
55	total nonrefundable credits	12	1040 page 2	<i>Line 12a plus line 55 of Schedule 3. If the only nonrefundable credit is the child tax credit and/or the credit for other dependents, Schedule 3 is not needed. Just report on line 12 of the 1040.</i>	
56	tax less nonrefundable credits	13	1040 page 2		

OTHER TAXES	2017 FORM 1040 Line#	ISSUE	2018 FORM 1040 LINE #	FORM/SCHEDULE	COMMENTS
	57	self-employment tax	57	Schedule 4	
	58	unreported social security & Medicare tax	58	Schedule 4	
	59	additional tax on premature pensions	59	Schedule 4	
	60	household employees & 1st time homebuyer	60	Schedule 4	
	61	individual shared responsibility payment	61	Schedule 4	
	62	additional taxes, HSA, etc.	62	Schedule 4	<i>Line 63 of Schedule 4 is section 965 liability, related to deferred foreign income.</i>
	63	total tax	15	1040 page 2	

PAYMENTS	2017 FORM 1040 Line#	ISSUE	2018 FORM 1040 LINE #	FORM/SCHEDULE	COMMENTS
	64	income tax withholding	16	1040 page 2	
	65	estimated tax payments	66	Schedule 5	
	66	EITC	17a	1040 page 2	
	67	additional child tax credit	17b	1040 page 2	
	68	American opportunity credit - (refundable)	17c	1040 page 2	
	69	net premium tax credit	70	Schedule 5	
	70	amount paid with extension	71	Schedule 5	
	71	excess social security tax	72	Schedule 5	
	72	fuel tax credit	73	Schedule 5	
73	other refundable credits - HSA credit	74	Schedule 5		
74	total payments	18	1040 page 2		

REFUND OR BALANCE DUE	2017 FORM		2018 FORM		
	1040 Line#	ISSUE	1040 LINE #	FORM/SCHEDULE	COMMENTS
	75	overpayment	19	1040 page 2	
	76	refund amount and bank information	20	1040 page 2	
	77	overpayment to next year estimated tax	21	1040 page 2	
	78	balance due	22	1040 page 2	
79	estimated tax penalty	23	1040 page 2		

BOTTOM OF PAGE 2	2017 FORM		2018 FORM		
	1040 Line#	ISSUE	1040 LINE #	FORM/SCHEDULE	COMMENTS
	none	taxpayer signature, date and occupation;	none	1040 page 1	<i>Taxpayer phone number removed</i>
none	paid preparer signature and ID numbers	none	1040 page 1		