

# TaxNewsFlash

## United States

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### **IRS provides draft Schedule A, “Itemized Deductions” for 2018**

The IRS released a draft version of Schedule A, “Itemized Deductions” to be filed by those individual taxpayers who will elect to itemize deductions for tax year 2018 when they file Form 1040, “U.S. Individual Income Tax Return.”

The [draft Schedule A](#) [PDF 102 KB] has a watermark date of “July 10, 2018.”

The draft Form 1040 allows taxpayers either to enter the standard deduction or attach Schedule A.

A draft of the instructions for Schedule A has not been released for 2018. However, some changes are apparent from Schedule A itself—for instance, the new \$10,000 ceiling on state and local tax deductions.

### **Form 1040 proposed for 2018**

As proposed, Form 1040 for 2018 would use a “building block” approach—that is, there would be a basic Form 1040 to which certain taxpayers would supplement with additional “schedules” if needed.

The IRS previously released draft versions for Form 1040 and Schedules 1 - 6 for the tax year 2018. Read [TaxNewsFlash](#)

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