



**Note: The form, instructions, or publication you are looking for begins after this coversheet.**

*Please review the updated information below.*

## **Reporting Excess Deductions on Termination of an Estate or Trust on Forms 1040, 1040-SR, and 1040-NR for Tax Year 2018 and Tax Year 2019**

Under [Proposed Regulations 113295-18](#), an excess deduction on termination of an estate or trust allowed in arriving at adjusted gross income (Internal Revenue Code (IRC) section 67(e) expenses) is reported as an adjustment to income on Forms 1040, 1040-SR, and 1040-NR; non-miscellaneous itemized deductions are reported, as applicable, on Schedule A (Form 1040 or 1040-SR) or Schedule A (Form 1040-NR); and miscellaneous itemized deductions are not deductible. Taxpayers may rely on the proposed regulations for tax years of beneficiaries beginning after 2017 and before the final regulations are published.

For tax year 2019, an excess deduction for IRC section 67(e) expenses is reported as a write-in on Schedule 1 (Form 1040 or 1040-SR), Part II, line 22, or Form 1040-NR, line 34. On the dotted line next to line 22 or line 34 (depending on which form is filed), enter the amount of the adjustment and identify it using the code "ED67(e)". Include the amount of the adjustment in the total amount reported on line 22 or line 34.

For tax year 2018, an excess deduction for IRC section 67(e) expenses is reported as a write-in on Schedule 1 (Form 1040), line 36, or Form 1040-NR, line 34. On the dotted line next to line 36 or line 34, (depending on which form is filed), enter the amount of the adjustment and identify it using the code "ED67(e)". Include the amount of the adjustment in the total amount reported on line 36 or line 34.

Filing Status

- Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box.

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Form fields for personal information: Your first name and middle initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., Presidential Election Campaign, City, town or post office, state, and ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code.

Standard Deduction

- Someone can claim: You as a dependent, Your spouse as a dependent, Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

- You: Were born before January 2, 1955, Are blind, Spouse: Was born before January 2, 1955, Is blind

Dependents (see instructions):

Table with 4 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Standard Deduction for— Single or Married filing separately, \$12,200; Married filing jointly or Qualifying widow(er), \$24,400; Head of household, \$18,350; If you checked any box under Standard Deduction, see instructions.

Main income table with rows 1-11b: 1 Wages, salaries, tips, etc.; 2a Tax-exempt interest; 3a Qualified dividends; 4a IRA distributions; c Pensions and annuities; 5a Social security benefits; 6 Capital gain or (loss); 7a Other income from Schedule 1, line 9; b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income; 8a Adjustments to income from Schedule 1, line 22; b Subtract line 8a from line 7b. This is your adjusted gross income; 9 Standard deduction or itemized deductions (from Schedule A); 10 Qualified business income deduction; 11a Add lines 9 and 10; b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-

<b>12a</b>	<b>Tax</b> (see inst.) Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>12a</b>		
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total . . . . . ▶		<b>12b</b>	
<b>13a</b>	Child tax credit or credit for other dependents . . . . .	<b>13a</b>		
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total . . . . . ▶		<b>13b</b>	
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0-		<b>14</b>	
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10 . . . . .		<b>15</b>	
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b> . . . . . ▶		<b>16</b>	
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099 . . . . .		<b>17</b>	
<b>18</b>	Other payments and refundable credits:			
<b>a</b>	Earned income credit (EIC) . . . . .	<b>18a</b>		
<b>b</b>	Additional child tax credit. Attach Schedule 8812 . . . . .	<b>18b</b>		
<b>c</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>18c</b>		
<b>d</b>	Schedule 3, line 14 . . . . .	<b>18d</b>		
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b> . . . . . ▶		<b>18e</b>	
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b> . . . . . ▶		<b>19</b>	

• If you have a qualifying child, attach Sch. EIC.  
 • If you have nontaxable combat pay, see instructions.

**Refund**

<b>20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b> . . . . .		<b>20</b>	
<b>21a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>		<b>21a</b>	
<b>b</b>	Routing number _____ ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
<b>d</b>	Account number _____			
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b> . . . . . ▶	<b>22</b>		

Direct deposit?  
See instructions.

**Amount You Owe**

<b>23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions . . . . . ▶		<b>23</b>	
<b>24</b>	Estimated tax penalty (see instructions) . . . . . ▶	<b>24</b>		

**Third Party Designee**

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.  **Yes**. Complete below.  **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
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**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 taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Joint return?  
See instructions. Keep a copy for your records.

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Phone no.		Firm's EIN ▶	
Firm's address ▶				