



**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. ▶

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see inst. and ✓ here ▶ <input type="checkbox"/>		

**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

(1) Dependents (see instructions): First name Last name		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

	1 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .			<b>1</b>
Attach Schedule B if required.	2a Tax-exempt interest . . . . .	2a	b Taxable interest . . . . .	2b
	3a Qualified dividends . . . . .	3a	b Ordinary dividends . . . . .	3b
	4a IRA distributions . . . . .	4a	b Taxable amount . . . . .	4b
	c Pensions and annuities . . . . .	4c	d Taxable amount . . . . .	4d
	5a Social security benefits . . . . .	5a	b Taxable amount . . . . .	5b
	6 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .			6
	7a Other income from Schedule 1, line 9 . . . . .			7a
	b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .			7b
	8a Adjustments to income from Schedule 1, line 22 . . . . .			8a
	b Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .			8b
Standard Deduction See Standard Deduction Chart below.	9 Standard deduction or itemized deductions (from Schedule A)	9		
	10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10		
	11a Add lines 9 and 10 . . . . .			11a
	b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .			11b

**Standard Deduction Chart\*** Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* . . . . . ▶

IF your filing status is . . .	AND the number of boxes checked is . . .	THEN your standard deduction is . . .	IF your filing status is . . .	AND the number of boxes checked is . . .	THEN your standard deduction is . . .
Single	1	13,850	Head of household	1	20,000
	2	15,500		2	21,650
Married filing jointly or Qualifying widow(er)	1	25,700	Married filing separately	1	13,500
	2	27,000		2	14,800
	3	28,300		3	16,100
	4	29,600		4	17,400

\*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

