



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).		Presidential Election Campaign 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) 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		1	
Attach Schedule B if required.	2a Tax-exempt interest	2a	b Taxable interest	
	3a Qualified dividends	3a		b Ordinary dividends
	4a IRA distributions	4a		b Taxable amount
	c Pensions and annuities	4c		d Taxable amount
	5a Social security benefits	5a		b Taxable amount
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here	6		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 total income			7b	
8a Adjustments to income from Schedule 1, line 22			8a	
b Subtract line 8a from line 7b. This is your adjusted gross income			8b	
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	1	25,700	Married filing separately	1	13,500
or	2	27,000		2	14,800
Qualifying widow(er)	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.

12a Tax (see instructions). Check if any from:

1 Form(s) 8814 2 Form 4972 3 _____ 12a

b Add Schedule 2, line 3, and line 12a and enter the total 12b

13a Child tax credit or credit for other dependents 13a

b Add Schedule 3, line 7, and line 13a and enter the total 13b

14 Subtract line 13b from line 12b. If zero or less, enter -0- 14

15 Other taxes, including self-employment tax, from Schedule 2, line 10 15

16 Add lines 14 and 15. This is your total tax 16

17 Federal income tax withheld from Forms W-2 and 1099 17

18 Other payments and refundable credits:

a Earned income credit (EIC) 18a

b Additional child tax credit. Attach Schedule 8812 18b

c American opportunity credit from Form 8863, line 8 18c

d Schedule 3, line 14 18d

e Add lines 18a through 18d. These are your total other payments and refundable credits 18e

19 Add lines 17 and 18e. These are your total payments 19

Refund 20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid 20

21a Amount of line 20 you want refunded to you. If Form 8888 is attached, check here 21a

Direct deposit? See instructions. b Routing number c Type: Checking Savings

d Account number

22 Amount of line 20 you want applied to your 2020 estimated tax 22

Amount You Owe 23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions 23

24 Estimated tax penalty (see instructions) 24

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

(Other than paid preparer)

Designee's name

Phone no.

Personal identification number (PIN)

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.

Table with 4 columns: Signature, Date, Occupation, and PIN instructions for both taxpayer and spouse.

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

Phone no. Email address

Paid Preparer Use Only

Form for paid preparer with fields for name, signature, date, PTIN, firm name, address, and phone number.