



***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><br>Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.<br>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/country | Foreign postal code   |
|   |                                | If more than four dependents, see instructions 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

## Dependents (see instructions):

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) ✓ if qualifies for (see instructions): |                             |
|----------------|-----------|----------------------------|-------------------------|--|-----------------------------|
|                |           |                            |                         | 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"/>    |

## 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.

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

|  |  |   |  |                     |
|--|--|---|--|---------------------|
| <b>12a</b> Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <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>  |                     |
| <b>Refund</b><br><br>Direct deposit?<br>See instructions.  | <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>   |  |                     |
| <b>Amount You Owe</b>  | <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>  |                     |
| <b>Third Party Designee</b><br><small>(Other than paid preparer)</small>   | Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes.</b> Complete below. <input type="checkbox"/> <b>No</b>   |   |  |                     |
|  | Designee's name  | Phone no.   | Personal identification number (PIN)   |                     |
| <b>Sign Here</b><br><br>Joint return?<br>See instructions.<br>Keep a copy for your records.  | 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     |
|  | Spouse's signature. If a joint return, <b>both</b> must sign.  |   | Date   | Spouse's occupation |
|  | Phone no.  |   | Email address  |                     |
| <b>Paid Preparer Use Only</b>  | Preparer's name  |   | Preparer's signature   | Date                |
|  | Firm's name  |   | Phone no.  | PTIN                |
|  | Firm's address   |   | Check if:<br><input type="checkbox"/> 3rd Party Designee<br><input type="checkbox"/> Self-employed |                     |
|  |  |   | Firm's EIN   |                     |

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2019)