



***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: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)		
Your first name and initial	Last name	<b>Your social security number</b> .....
Your standard deduction: <input type="checkbox"/> Someone can claim you as a dependent <input type="checkbox"/> You were born before January 2, 1954 <input type="checkbox"/> You are blind		
If joint return, spouse's first name and initial	Last name	<b>Spouse's social security number</b> .....
Spouse standard deduction: <input type="checkbox"/> Someone can claim your spouse as a dependent <input type="checkbox"/> Spouse was born before January 2, 1954 <input type="checkbox"/> Spouse is blind <input type="checkbox"/> Spouse itemizes on a separate return or you were dual-status alien		<input type="checkbox"/> Full-year health care coverage or exempt (see inst.)
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no. <b>Presidential Election Campaign</b> (see inst.) <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.		If more than four dependents, see inst. and ✓ here ► <input type="checkbox"/>

<b>Dependents</b> (see instructions):		<b>(2)</b> Social security number	<b>(3)</b> Relationship to you	<b>(4)</b> ✓ if qualifies for (see inst.):	
<b>(1)</b> First name	Last name			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"/>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2018)

Attach Form(s)  
W-2. Also attach  
Form(s) W-2G and  
1099-R if tax was  
withheld.

**Standard****Deduction for —**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- 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>	IRAs, pensions, and annuities . . . . .	<b>4a</b>	
<b>5a</b>	Social security benefits . . . . .	<b>5a</b>	
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 . . . . .	<b>6</b>	
<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 . . . . .	<b>7</b>	
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>8</b>	
<b>9</b>	Qualified business income deduction (see instructions) . . . . .	<b>9</b>	
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- . . . . .	<b>10</b>	
<b>11</b>	<b>a</b> Tax (see inst.) (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	
<b>12</b>	<b>b</b> Add any amount from Schedule 2 and check here . . . . . <input type="checkbox"/>	<b>12</b>	
<b>13</b>	<b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>13</b>	
<b>14</b>	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	<b>14</b>	
<b>15</b>	Other taxes. Attach Schedule 4 . . . . .	<b>15</b>	
<b>16</b>	Total tax. Add lines 13 and 14 . . . . .	<b>16</b>	
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099	<b>17</b>	
<b>18</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>b</b> Sch. 8812 <b>c</b> Form 8863	<b>18</b>	
<b>19</b>	Add any amount from Schedule 5 . . . . .	<b>19</b>	
<b>20a</b>	Add lines 16 and 17. These are your total payments . . . . .	<b>20a</b>	
<b>21</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b> . . . . .	<b>21</b>	
<b>22</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>22</b>	
<b>23</b>	<b>a</b> Routing number <b>b</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	<b>23</b>	
<b>24</b>	<b>c</b> Account number	<b>24</b>	
<b>25</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b> . . . . .	<b>25</b>	
<b>26</b>	<b>Amount you owe</b> . Subtract line 24 from line 25. For details on how to pay, see instructions . . . . .	<b>26</b>	
<b>27</b>	Estimated tax penalty (see instructions) . . . . .	<b>27</b>	

**Refund**

Direct deposit?  
See instructions.

**Amount You Owe**

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