



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 JENNIFFER M.		Last name GREEN	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. ☒ You ☐ Spouse
Foreign country name NA		Foreign province/state/county NA	Foreign postal code NA
If more than four dependents, see instructions and ✓ here ► ☐			

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
ALEXANDRA			SON	☒	☐
CARLITA			DAUGHTER	☒	☐
RIVERA			SON	☒	☐
				☒	☐

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.

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a Tax-exempt interest	2a	
3a Qualified dividends	3a	
4a IRA distributions	4a	
c Pensions and annuities	4c	
5a Social security benefits	5a	
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 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	

	12a Tax (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☒ 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 Direct deposit? See instructions.	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	
	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 (Other than paid preparer)	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)
Sign Here Joint return? See instructions. 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, both must sign.		Date
	Spouse's occupation		Date
	Phone no.	Email address	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date
	Firm's name	Phone no.	PTIN
	Firm's address	Firm's EIN	Check if:
			☒ 3rd Party Designee ☐ Self-employed