



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.

(Rev. April 2020)
Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form1040NR for instructions and the latest information.

For the year January 1–December 31, 2018, or other tax year

2018

beginning , 2018, and ending , 20

Please print or type	Your first name and initial	Last name	Identifying number (see instructions)	
	Present home address (number and street or rural route). If you have a P.O. box, see instructions.		Apt. no.	Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.			
	Foreign country name		Foreign province/state/county	

Filing Status

Check only one box.

1 <input type="checkbox"/> Reserved	4 <input type="checkbox"/> Reserved
2 <input type="checkbox"/> Single nonresident alien	5 <input type="checkbox"/> Married nonresident alien
3 <input type="checkbox"/> Reserved	6 <input type="checkbox"/> Qualifying widow(er) (see instructions)

Child's name ►

Dependents

If more than four dependents, see instructions and check here.

7 Dependents: (see instructions)	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):	
(1) 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"/>

Income Effectively Connected With U.S. Trade/Business

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

8 Wages, salaries, tips, etc. Attach Form(s) W-2	8	
9a Taxable interest	9a	
b Tax-exempt interest. Do not include on line 9a	9b	
10a Ordinary dividends	10a	
b Qualified dividends (see instructions)	10b	
11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11	
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12	
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13	
14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14	
15 Other gains or (losses). Attach Form 4797	15	
16 Reserved	16	
17a IRAs, pensions, and annuities	17a	17b Taxable amount (see instr.)
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18	
19 Farm income or (loss). Attach Schedule F (Form 1040)	19	
20 Unemployment compensation	20	
21 Other income. List type and amount (see instructions)	21	
22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)	22	
23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income	23	

Adjusted Gross Income

24 Educator expenses (see instructions)	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses for members of the Armed Forces. Attach Form 3903	26	
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31 Scholarship and fellowship grants excluded	31	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Add lines 24 through 33	34	
35 Adjusted Gross Income. Subtract line 34 from line 23	35	

Tax and Credits

36 Amount from line 35 (adjusted gross income)	36	
37 Itemized deductions from page 3, Schedule A, line 8	37	
38 Qualified business income deduction (see instructions)	38	
39 Exemptions for estates and trusts only (see instructions)	39	

Tax and Credits (continued)

40 Add lines 37 through 39
41 Taxable income. Subtract line 40 from line 36. If zero or less, enter -0-
42 Tax (see instr.). Check if any is from Form(s): a 8814 b 4972 c
43 Alternative minimum tax (see instructions). Attach Form 6251
44 Excess advance premium tax credit repayment. Attach Form 8962
45 Add lines 42, 43, and 44
46 Foreign tax credit. Attach Form 1116 if required
47 Credit for child and dependent care expenses. Attach Form 2441
48 Retirement savings contributions credit. Attach Form 8880
49 Child tax credit and credit for other dependents (see instructions)
50 Residential energy credits. Attach Form 5695
51 Other credits from Form: a 3800 b 8801 c
52 Add lines 46 through 51. These are your total credits
53 Subtract line 52 from line 45. If zero or less, enter -0-

Other Taxes

54 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15
55 Self-employment tax. Attach Schedule SE (Form 1040)
56 Unreported social security and Medicare tax from Form: a 4137 b 8919
57 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
58 Transportation tax (see instructions)
59a Household employment taxes from Schedule H (Form 1040)
b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required
60 Taxes from: a Form 8959 b Instructions; enter code(s)
61 Total tax. Add lines 53 through 60

Payments

62 Federal income tax withheld from:
a Form(s) W-2 and 1099
b Form(s) 8805
c Form(s) 8288-A
d Form(s) 1042-S
63 2018 estimated tax payments and amount applied from 2017 return
64 Additional child tax credit. Attach Schedule 8812
65 Net premium tax credit. Attach Form 8962
66 Amount paid with request for extension to file (see instructions)
67 Excess social security and tier 1 RRTA tax withheld (see instructions)
68 Credit for federal tax on fuels. Attach Form 4136
69 Credits from Form: a 2439 b Reserved c 8885 d
70 Credit for amount paid with Form 1040-C
71 Add lines 62a through 70. These are your total payments

Refund

Direct deposit? See instructions.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: Checking Savings
d Account number
e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.
74 Amount of line 72 you want applied to your 2019 estimated tax

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions
76 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Keep a copy of this return 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 in the United States If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

Schedule A—Itemized Deductions (see instructions)

07

Taxes You Paid	1	State and local income taxes				
	a	State and local income taxes	1a			
	b	Enter the smaller of line 1a and \$10,000 (\$5,000 if married)				1b
Gifts to U.S. Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2			
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500	3			
	4	Carryover from prior year	4			
	5	Add lines 2 through 4				5
	6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions				6
Other Itemized Deductions	7	Other—from list in instructions. List type and amount ► ----- ----- ----- ----- ----- ----- -----				7
	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040NR, line 37				8

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

Nature of income	Enter amount of income under the appropriate rate of tax (see instructions)									
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)		
								%	%	
1 Dividends and dividend equivalents:										
a Dividends paid by U.S. corporations	1a									
b Dividends paid by foreign corporations	1b									
c Dividend equivalent payments received with respect to section 871(m) transactions	1c									
2 Interest:										
a Mortgage	2a									
b Paid by foreign corporations	2b									
c Other	2c									
3 Industrial royalties (patents, trademarks, etc.)	3									
4 Motion picture or T.V. copyright royalties	4									
5 Other royalties (copyrights, recording, publishing, etc.)	5									
6 Real property income and natural resources royalties	6									
7 Pensions and annuities	7									
8 Social security benefits	8									
9 Capital gain from line 18 below	9									
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.										
a Winnings _____										
b Losses _____	10c									
11 Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	11									
12 Other (specify) ► _____	12									
13 Add lines 1a through 12 in columns (a) through (d)	13									
14 Multiply line 13 by rate of tax at top of each column	14									
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 54	15									

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS		(g) GAIN	
							If (e) is more than (d), subtract (d) from (e)		If (d) is more than (e), subtract (e) from (d)	
	17	Add columns (f) and (g) of line 16						()		
	18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ►								

Schedule OI—Other Information (see instructions)

Answer all questions

- A** Of what country or countries were you a citizen or national during the tax year? _____
- B** In what country did you claim residence for tax purposes during the tax year? _____
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? **Yes** **No**
- D** Were you ever:
1. A U.S. citizen? **Yes** **No**
 2. A green card holder (lawful permanent resident) of the United States? **Yes** **No**

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. _____
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? **Yes** **No**
If you answered "Yes," indicate the date and nature of the change. ► _____

- G** List all dates you entered and left the United States during 2018. See instructions.
Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H **Canada** **Mexico**

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2016 _____, 2017 _____, and 2018 _____.
- I** Did you file a U.S. income tax return for any prior year? **Yes** **No**
If "Yes," give the latest year and form number you filed ► _____
- J** Are you filing a return for a trust? **Yes** **No**
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? **Yes** **No**
- K** Did you receive total compensation of \$250,000 or more during the tax year? **Yes** **No**
If "Yes," did you use an alternative method to determine the source of this compensation? **Yes** **No**

L Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12. ► _____

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? **Yes** **No**
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? **Yes** **No**
If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M** Check the applicable box if:
1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ►
 2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ►