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.
**U.S. Individual Income Tax Return 2018**

**Filing status:** Single ☑ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

**Your social security number**

**Hendrick Rutgers**

**Last name**

**Social security number**

1 2 3 0 4 5 6 7

**Spouse’s social security number**

7 6 5 0 4 3 2 1

**City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.**

Piscataway, NJ 08854

**Dependents (see instructions):**

<table>
<thead>
<tr>
<th>(1) Firstname</th>
<th>Last name</th>
<th>(2) Social security number</th>
<th>(3) Relationship to you</th>
<th>(4) ☑ if qualify for (see inst.): Child tax credit Credit (for other dependents)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Henry Rutgers</td>
<td>9 8 7 0 0 6 5 4 3</td>
<td>child</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Henrietta Rutgers</td>
<td>6 5 4 0 0 3 4 2 1</td>
<td>child</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Your signature**

Hendrick Rutgers

**Date**

9/1/2020

**Your occupation**

Spouse’s occupation

**Date**

9/1/2020

Spouse’s signature. If a joint return, both must sign.

Catherine Rutgers

**Paid Preparer Use Only**

**Preparer’s name**

**Preparer’s signature**

**PTIN**

**Firm’s EIN**

**Check if:**

☐ 3rd Party Designee

☐ Self-employed

**Paid Preparer’s signature**

**Phone no.**

**Firm’s address**

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.

**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 first name and initial**

Hendrick

**Last name**

**Full-year health care coverage or exempt (see inst.)**

Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien ☐

**You Spouse**

**City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.**

Piscataway, NJ 08854

**If more than four dependents, see inst. and ☑ here ☑ ☐:**

**Dependents (see instructions):**

(1) Firstname | Last name | (2) Social security number | (3) Relationship to you | (4) ☑ if qualify for (see inst.): Child tax credit Credit (for other dependents) |
<table>
<thead>
<tr>
<th></th>
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<td>6 5 4 0 0 3 4 2 1</td>
<td>child</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Last name**

Rutgers

**Social security number**

Your standard deduction:

☑ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

**If joint return, spouse’s first name and initial**

Catherine

**Last name**

Rutgers

**Social security number**

7 6 5 0 4 3 2 1

**Home address (number and street). If you have a P.O. box, see instructions.**

65 Davidson Road

**Apt. no.**

**If the IRS sent you an Identity Protection PIN, enter it here (see inst.)**

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 11320B Form 1040 (2018)
### Wages, salaries, tips, etc. Attach Form(s) W-2

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Wages, salaries, tips, etc. Attach Form(s) W-2</td>
<td>$35,856</td>
</tr>
</tbody>
</table>

### Tax-exempt interest

- **2a** Tax-exempt interest
- **2b** Taxable interest

### Qualified dividends

- **3a** Qualified dividends
- **3b** Ordinary dividends

### IRAs, pensions, and annuities

- **4a** IRAs, pensions, and annuities
- **4b** Taxable amount

### Social security benefits

- **5a** Social security benefits
- **5b** Taxable amount

### Total income

- **6** Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22

### Adjusted gross income

- **7** 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

### Standard deduction for—

- **8** Standard deduction or itemized deductions (from Schedule A)

### Taxable interest

- **9** Qualified business income deduction (see instructions)

### Ordinary dividends

- **10** Taxable amount

### Total taxable income

- **11** Tax (see inst.) (check if any from:
  - **1** Form(s) 8814
  - **2** Form 4972
  - **3** Form 8812

### Add any amount from Schedule 2 and check here

### Child tax credit/credit for other dependents

- **12** Add any amount from Schedule 3 and check here

### Add any amount from Schedule 5

### Refundable credits:

- **13** Add any amount from Schedule 5
- **14** Form 8812
- **15** Form 8863

### Refund or Direct deposit?

- **16** Refund
- **17** Direct deposit

### Amount You Owe

- **18** Add lines 16 and 17. These are your total payments
- **19** If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid
- **20** Amount of line 19 you want refunded to you. If Form 8888 is attached, check here
- **21** Amount of line 19 you want applied to your 2019 estimated tax

### Estimated tax penalty (see instructions)

- **22** Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions
- **23** Estimated tax penalty (see instructions)

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