



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).		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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	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.

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 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> 	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 <input type="checkbox"/>		21a	
	b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> 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 <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"/> Yes . Complete below. <input type="checkbox"/> 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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. 	Email address 		
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN
	Firm's name 	Phone no. 		Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
	Firm's address 	Firm's EIN 		

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

► **Attach to Form 1040 or 1040-SR.**

► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐ **Yes** ☐ **No**

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ►	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

► **Attach to Form 1040 or 1040-SR.**
► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71478U

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

► **Attach to Form 1040 or 1040-SR.**
► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040 or 1040-SR) 2019

Itemized Deductions

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

► Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019
Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see instructions) **1**
- 2** Enter amount from Form 1040 or 1040-SR, line 8b **2**
- 3** Multiply line 2 by 7.5% (0.075) **3**
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

- 5** State and local taxes.
- a** State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ► ☐ **5a**
- b** State and local real estate taxes (see instructions) **5b**
- c** State and local personal property taxes **5c**
- d** Add lines 5a through 5c **5d**
- e** Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) **5e**
- 6** Other taxes. List type and amount ► **6**
- 7** Add lines 5e and 6 **7**

**Interest
You Paid**

Caution: Your mortgage interest deduction may be limited (see instructions).

- 8** Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ► ☐
- a** Home mortgage interest and points reported to you on Form 1098. See instructions if limited **8a**
- b** Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address **8b**
- c** Points not reported to you on Form 1098. See instructions for special rules **8c**
- d** Mortgage insurance premiums (see instructions) **8d**
- e** Add lines 8a through 8d **8e**
- 9** Investment interest. Attach Form 4952 if required. See instructions . **9**
- 10** Add lines 8e and 9 **10**

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- 11** Gifts by cash or check. If you made any gift of \$250 or more, see instructions **11**
- 12** Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500. **12**
- 13** Carryover from prior year **13**
- 14** Add lines 11 through 13 **14**

**Casualty and
Theft Losses**

- 15** 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 **15**

**Other
Itemized
Deductions**

- 16** Other—from list in instructions. List type and amount ► **16**

**Total
Itemized
Deductions**

- 17** Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9 **17**
- 18** If you elect to itemize deductions even though they are less than your standard deduction, check this box ► ☐

SCHEDULE B
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Interest and Ordinary Dividends

► Go to www.irs.gov/ScheduleB for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2019
Attachment
Sequence No. **08**

Name(s) shown on return		Your social security number
Part I		
Interest		Amount
(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)		
Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.		
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►	1	
2 Add the amounts on line 1	2	
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ►	4	
Note: If line 4 is over \$1,500, you must complete Part III.		Amount
Part II		
Ordinary Dividends		
(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)		
Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.		
5 List name of payer ►	5	
6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ►	6	
Note: If line 6 is over \$1,500, you must complete Part III.		
Part III		
Foreign Accounts and Trusts		
Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.		
7a At any time during 2019, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►		
8 During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		

SCHEDULE C
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2019, check here ☐**I** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	1	
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	
4	Cost of goods sold (from line 42)		4	
5	Gross profit. Subtract line 4 from line 3		5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions).	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	
				b	Reserved for future use	27b	

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶ **28****29** Tentative profit or (loss). Subtract line 28 from line 7 **29****30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).**Simplified method filers only:** enter the total square footage of: (a) your home: _____

and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35
36	Purchases less cost of items withdrawn for personal use 36
37	Cost of labor. Do not include any amounts paid to yourself 37
38	Materials and supplies 38
39	Other costs 39
40	Add lines 35 through 39 40
41	Inventory at end of year 41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /
44	Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:
a	Business b Commuting (see instructions) c Other
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48	Total other expenses. Enter here and on line 27a 48

SCHEDULE D
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

- **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to www.irs.gov/ScheduleD for instructions and the latest information.**
► **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

2019

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☐ **No**

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ►	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ►	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> </div> </div>	21 ()	
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

SCHEDULE E
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. **13**

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) ☐ **Yes** ☐ **No**

B If "Yes," did you or will you file required Forms 1099? ☐ **Yes** ☐ **No**

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A		A			<input type="checkbox"/>
B		B			<input type="checkbox"/>
C		C			<input type="checkbox"/>

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities.	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations – **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198** (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ **Yes** ☐ **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
A			
B			
C			
D			
29a Totals			
b Totals			
30 Add columns (h) and (k) of line 29a.		30	
31 Add columns (g), (i), and (j) of line 29b.		31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31		32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a		35	
36 Add columns (c) and (e) of line 34b		36	()
37 Total estate and trust income or (loss). Combine lines 35 and 36		37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

**Social Security and Medicare Tax
on Unreported Tip Income**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/Form4137 for the latest information.

► Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1040-NR-EZ,
Form 1040-SS, or Form 1040-PR.

2019Attachment
Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

1	(a) Name of employer to whom you were required to but didn't report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you received in 2019. Add the amounts from line 1, column (c)		2	
3	Total cash and charge tips you reported to your employer(s) in 2019. Add the amounts from line 1, column (d)		3	
4	Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040 or Form 1040-SR, line 1; Form 1040-NR, line 8; or Form 1040-NR-EZ, line 3		4	
5	Cash and charge tips you received but didn't report to your employer because the total was less than \$20 in a calendar month (see instructions)		5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4		6	
7	Maximum amount of wages (including tips) subject to social security tax		7	132,900
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)		8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-		9	
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions		10	
11	Multiply line 10 by 0.062 (social security tax rate)		11	
12	Multiply line 6 by 0.0145 (Medicare tax rate)		12	
13	Add lines 11 and 12. Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 5; Form 1040-NR, line 56; or Form 1040-NR-EZ, line 16 (Forms 1040-SS and 1040-PR filers, see instructions.)		13	

General Instructions**Future Developments**

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form4137.

What's New

For 2019, the maximum wages and tips subject to social security tax increases to \$132,900. The social security tax rate an employee must pay on tips remains at 6.2%.

Reminder

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. For more information on the Additional Medicare Tax, see "What is the Additional Medicare Tax?" at www.irs.gov/AdMT.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You also must report the income on

Form 1040 or Form 1040-SR, line 1; Form 1040-NR, line 8; or Form 1040-NR-EZ, line 3. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Don't use Form 4137 as a substitute Form W-2.



If you believe you're an employee and you received Form 1099-MISC, Miscellaneous Income, instead of Form W-2, Wage and Tax Statement, because your employer didn't consider you an employee, don't use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Who must file. You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and didn't report all of those tips to your employer. You also must file Form 4137 if your Form(s) W-2, box 8, shows allocated tips that you must report as income.

Allocated tips. You must report all your tips from 2019, including both cash tips and noncash tips, as income on Form 1040 or Form 1040-SR, line 1; Form 1040-NR, line 8; or Form 1040-NR-EZ, line 3. Any tips you reported to your employer in 2019 are included in the wages shown on your Form W-2, box 1. Add to the amount in box 1 only the tips you received in 2019 and didn't report to your employer. This should include any allocated tips shown on your Form(s) W-2, box 8, unless you have adequate records to show that your unreported tips are less than the amount in box 8. Although allocated tips are shown on your Form W-2, they aren't included in box 1 on that form and no tax is withheld from these tips.

Tips you must report to your employer. If you receive \$20 or more in cash tips, you must report 100% of those tips to your employer through a written report. Cash tips include tips paid by cash, check, debit card, and credit card. The written report should include tips your employer paid to you for charge customers, tips you received directly from customers, and tips you received from other employees under any tip-sharing arrangement. If, in any month, you worked for two or more employers and received tips while working for each, the \$20 rule applies separately to the tips you received while working for each employer and not to the total you received. You must report your tips to your employer by the 10th day of the month following the month you received them. If the 10th day of the month falls on a Saturday, Sunday, or legal holiday, give your employer the report by the next business day. For example, because May 10, 2020, is a Sunday, you must report your tips received in April 2020 by May 11, 2020.

Employees subject to the Railroad Retirement Tax Act.

Don't use Form 4137 to report tips received for work covered by the Railroad Retirement Tax Act. To get railroad retirement credit, you must report these tips to your employer.

Payment of tax. Tips you reported to your employer are subject to social security and Medicare tax (or railroad retirement tax), Additional Medicare Tax, and income tax withholding. Your employer collects these taxes from wages (excluding tips) or other funds of yours available to cover them. If your wages weren't enough to cover these taxes, you may have given your employer the additional amounts needed. Your Form W-2

will include the tips you reported to your employer and the taxes withheld. If there wasn't enough money to cover the social security and Medicare tax (or railroad retirement tax), your Form W-2 also will show the uncollected tax due in box 12 with codes A and B. See the instructions for Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60, to find out how to report the tax due. If you worked in American Samoa, Guam, or the U.S. Virgin Islands, the amount of uncollected tax due is identified in box 12 on Form W-2AS, W-2GU, or W-2VI with codes A and B. If you worked in Puerto Rico, Form 499R-2/W-2PR, boxes 22 and 23, show the uncollected tax due. Unlike the uncollected portion of the regular (1.45%) Medicare tax, the uncollected Additional Medicare Tax isn't reported on Form W-2, box 12, with code B.

Penalty for not reporting tips. If you didn't report tips to your employer as required, you may be charged a penalty equal to 50% of the social security, Medicare, and Additional Medicare Taxes due on those tips. You can avoid this penalty if you can show (in a statement attached to your return) that your failure to report tips to your employer was due to reasonable cause and not due to willful neglect.

Additional information. See Pub. 531, Reporting Tip Income. See Rev. Rul. 2012-18 for guidance on taxes imposed on tips and the difference between tips and service charges. You can find Rev. Rul. 2012-18, 2012-26 I.R.B. 1032, at www.irs.gov/irb/2012-26_IRB#RR-2012-18.

Specific Instructions

Line 1. Complete a separate line for each employer. If you had more than five employers in 2019, attach a statement that contains all of the information (and in a similar format) as required on Form 4137, line 1, or complete and attach line 1 of additional Form(s) 4137. Complete lines 2 through 13 on only one Form 4137. The line 2 and line 3 amounts on that Form 4137 should be the combined totals of all your Forms 4137 and attached statements. Include your name, social security number, and calendar year (2019) on the top of any attachment.

Column (a). Enter your employer's name exactly as shown on your Form W-2.

Column (b). For each employer's name you entered in column (a), enter the employer identification number (EIN) or the words "Applied For" exactly as shown on your Form W-2.

Columns (c) and (d). Include all cash and charge tips you received. All of the following tips must be included.

- Total tips you reported to your employer on time. Tips you reported, as required, by the 10th day of the month following the month you received them are considered income in the month you reported them. For example, tips you received in December 2018 that you reported to your employer after December 31, 2018, but by January 10, 2019, are considered income in 2019 and should be included on your 2019 Form W-2 and reported on Form 4137, line 1. Report these tips in column (d).
- Tips you received in December 2019 that you reported to your employer after December 31, 2019, but by January 10, 2020, are considered income in 2020. Don't include these tips on line 1 for 2019. Instead, report these tips on line 1, column (d), on your 2020 Form 4137.
- Tips you didn't report to your employer on time. Report these tips in column (d).
- Tips you didn't report at all (include any allocated tips (see *Allocated tips*, earlier) shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8). Report these tips in column (c). These tips are considered income to you in the month you actually received them. For example, tips you received in December 2019 that you reported to your employer after January 10, 2020, are considered income in 2019 because you didn't report them to your employer on time.
- Tips you received that you weren't required to report to your employer because they totaled less than \$20 during the month. Report these tips in column (c).

Line 5. Enter only the tips you weren't required to report to your employer because the total received was less than \$20 in a calendar month. These tips aren't subject to social security and Medicare tax.

Line 6. Enter this amount on Form 8959, line 2, if you're required to file that form.

Line 8. For railroad retirement (RRTA) compensation, don't include an amount greater than \$132,900, which is the amount subject to the 6.2% rate for 2019.

Line 10. If line 6 includes tips you received for work you did as a federal, state, or local government employee and your pay was subject only to the 1.45% Medicare tax, subtract the amount of those tips from the line 6 amount only for the purpose of comparing lines 6 and 9. Don't reduce the actual entry on line 6. Enter "1.45% tips" and the amount you subtracted on the dotted line next to line 10.

Line 11. Multiply the amount on line 10 by 0.062 (the social security rate for 2019).

Line 13. Form 1040-SS and Form 1040-PR filers, include the amount from line 13 on Form 1040-SS or Form 1040-PR, line 6. See the instructions for Form 1040-SS or Form 1040-PR for more information.

SCHEDULE SE
(Form 1040 or 1040-SR)

Self-Employment Tax

OMB No. 1545-0074

2019

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

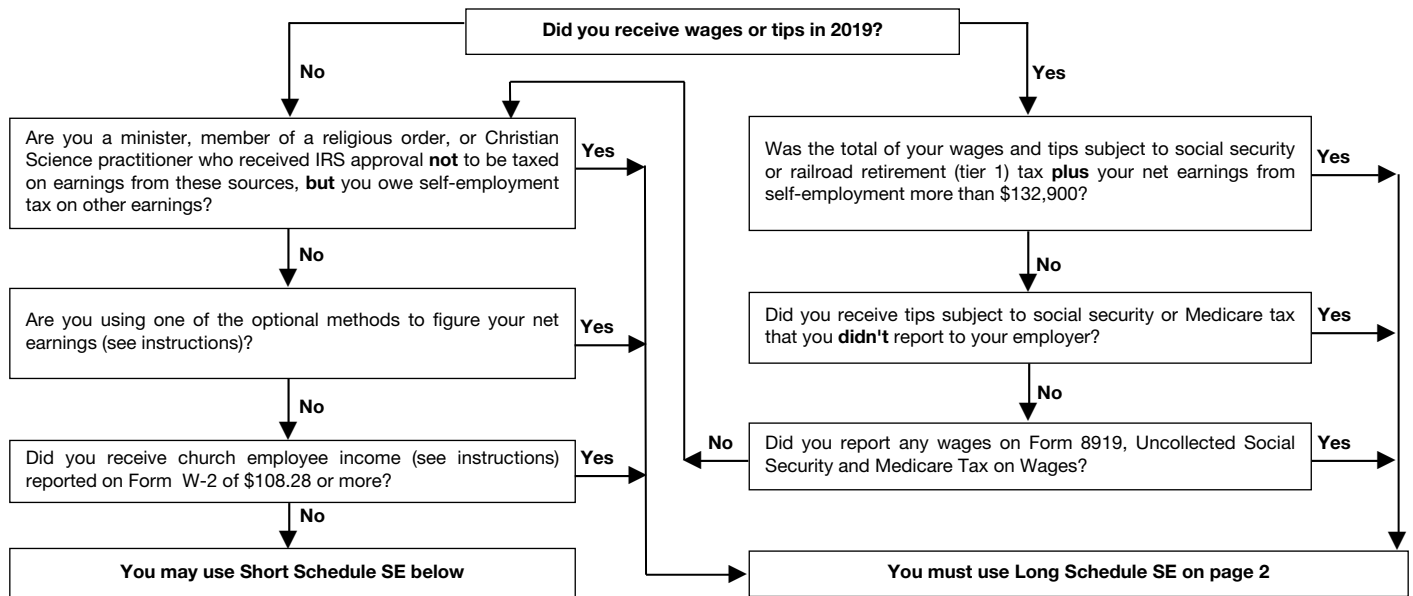
Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with **self-employment** income ►

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	()
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	
3	Combine lines 1a, 1b, and 2	3	
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b ► Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	
5	Self-employment tax. If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .	5	
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	6	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040 or 1040-SR) 2019

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with **self-employment** income ►**Section B—Long Schedule SE****Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ► <input type="checkbox"/>	
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b ()
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions)	2
3	Combine lines 1a, 1b, and 2	3
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b
c	Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue ►	4c
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b
6	Add lines 4c and 5b	6
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2019	7 132,900
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$132,900 or more, skip lines 8b through 10, and go to line 11	8a
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b
c	Wages subject to social security tax (from Form 8919, line 10)	8c
d	Add lines 8a, 8b, and 8c	8d
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ►	9
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10
11	Multiply line 6 by 2.9% (0.029)	11
12	Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55	12
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	13

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$8,160, **or (b)** your net farm profits² were less than \$5,891.

14	Maximum income for optional methods	14 5,440
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$5,440. Also include this amount on line 4b above	15

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$5,891 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16
17	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Expenses for Business Use of Your Home► **File only with Schedule C (Form 1040 or 1040-SR). Use a separate Form 8829 for each home you used for business during the year.**► **Go to www.irs.gov/Form8829 for instructions and the latest information.**

Name(s) of proprietor(s)

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions)	8	
See instructions for columns (a) and (b) before completing lines 9-22.		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	
24	Multiply line 23, column (b), by line 7	24	
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 (see instructions)	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2020

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

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Oregon Department of Revenue



Oregon Individual Income Tax Return for Full-year Residents

Office use only

Submit original form—do not submit photocopy

Fiscal year ending: / /

Space for 2-D barcode—do not write in box below

- ☐ Amended return. If amending for an NOL,
tax year the NOL was generated:
- ☐ Calculated using “as if” federal return.
- ☐ Short-year tax election. ☐ Federal disaster relief.
- ☐ Extension filed. ☐ Federal Form 8886.
- ☐ Form OR-24.

First name	Initial	Last name	<input type="checkbox"/> Deceased	Social Security no. (SSN)	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Spouse's first name	Initial	Spouse's last name	<input type="checkbox"/> Deceased	Spouse's SSN	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Current mailing address				Date of birth (mm/dd/yyyy)	Spouse's date of birth	
City	State	ZIP code	Country	Phone () -		

Filing status (check only one box)

- ☐ Single.
- ☐ Married filing jointly.
- ☐ Married filing separately (enter spouse's information **above**).
- ☐ Head of household (with qualifying dependent).
- ☐ Qualifying widow(er) with dependent child.

Exemptions

- 6a. Credits for yourself: ☐ Regular ☐ Severely disabled 6a. Total
- ☐ Check box if someone else can claim you as a dependent.
- 6b. Credits for spouse: ☐ Regular ☐ Severely disabled 6b.
- ☐ Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box ☐ and include Schedule OR-ADD-DEP with your return.

First name	Last name	Code*	Dependent's SSN	Dependent's date of birth (mm/dd/yyyy)	Check if child with qualifying disability
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>

*Dependent relationship code (see instructions).

- 6c. Total number of dependents. 6c.
- 6d. Total number of dependent children with a qualifying disability (see instructions). 6d.
- 6e. Total exemptions. Add 6a through 6d. **Total.** 6e.

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Oregon Department of Revenue



Name	SSN
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Note: Reprint page 1 if you make changes to this page.

Taxable income

7. Federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b; 1040-NR, line 35; 1040-NR-EZ, line 10; or 1040-X, line 1C (see instructions).....	7.	<input type="text" value=".00"/>
8. Total additions from Schedule OR-ASC, section 1.....	8.	<input type="text" value=".00"/>
9. Income after additions. Add lines 7 and 8.....	9.	<input type="text" value=".00"/>

Subtractions

10. 2019 federal tax liability. See instructions for the correct amount: \$0-\$6,800.	10.	<input type="text" value=".00"/>
11. Social Security included on federal Form 1040 or 1040-SR, line 5b..	11.	<input type="text" value=".00"/>
12. Oregon income tax refund included in federal income.	12.	<input type="text" value=".00"/>
13. Total subtractions from Schedule OR-ASC, section 2.....	13.	<input type="text" value=".00"/>
14. Total subtractions. Add lines 10 through 13.	14.	<input type="text" value=".00"/>
15. Income after subtractions. Line 9 minus line 14.....	15.	<input type="text" value=".00"/>

Deductions

16. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter -0-.....	16.	<input type="text" value=".00"/>
17. Standard deduction. Enter your standard deduction (see instructions).....	17.	<input type="text" value=".00"/>

You were: 17a. ☐ 65 or older 17b. ☐ Blind **Your spouse was:** 17c. ☐ 65 or older 17d. ☐ Blind

18. Enter the larger of line 16 or 17.	18.	<input type="text" value=".00"/>
19. Oregon taxable income. Line 15 minus line 18. If line 18 is more than line 15, enter -0-.....	19.	<input type="text" value=".00"/>

Oregon tax

20. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions).....	20.	<input type="text" value=".00"/>
20a. <input type="checkbox"/> Schedule OR-FIA-40 20b. <input type="checkbox"/> Worksheet OR-FCG 20c. <input type="checkbox"/> Schedule OR-PTE-FY		
21. Interest on certain installment sales.....	21.	<input type="text" value=".00"/>
22. Total tax before credits. Add lines 20 and 21.	22.	<input type="text" value=".00"/>

Standard and carryforward credits

23. Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$206. Otherwise, see instructions.....	23.	<input type="text" value=".00"/>
24. Political contribution credit. See limits in instructions.	24.	<input type="text" value=".00"/>
25. Total standard credits from Schedule OR-ASC, section 3.....	25.	<input type="text" value=".00"/>
26. Total standard credits. Add lines 23 through 25.....	26.	<input type="text" value=".00"/>
27. Tax minus standard credits. Line 22 minus line 26. If line 26 is more than line 22, enter -0-.....	27.	<input type="text" value=".00"/>
28. Total carryforward credits claimed this year from Schedule OR-ASC, section 4. Line 28 can't be more than line 27 (see Schedule OR-ASC instructions).	28.	<input type="text" value=".00"/>
29. Tax after standard and carryforward credits. Line 27 minus line 28.....	29.	<input type="text" value=".00"/>

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Oregon Department of Revenue



Name	SSN
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Note: Reprint page 1 if you make changes to this page.

Payments and refundable credits

30. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099.	30.	<input type="text" value=".00"/>
31. Amount applied from your prior year's tax refund.	31.	<input type="text" value=".00"/>
32. Estimated tax payments for 2019. Include all payments you made prior to the filing date of this return. Do not include the amount you already reported on line 31.	32.	<input type="text" value=".00"/>
33. Earned income credit (see instructions).	33.	<input type="text" value=".00"/>
34. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter -0- and see line 51.	34.	<input type="text" value=".00"/>
35. Total refundable credits from Schedule OR-ASC, section 5.	35.	<input type="text" value=".00"/>
36. Total payments and refundable credits. Add lines 30 through 35.	36.	<input type="text" value=".00"/>

Tax to pay or refund

37. Overpayment of tax. If line 29 is less than line 36, you overpaid. Line 36 minus line 29.	37.	<input type="text" value=".00"/>
38. Net tax. If line 29 is more than line 36, you have tax to pay. Line 29 minus line 36.	38.	<input type="text" value=".00"/>
39. Penalty and interest for filing or paying late (see instructions).	39.	<input type="text" value=".00"/>
40. Interest on underpayment of estimated tax. Include Form OR-10.	40.	<input type="text" value=".00"/>

Exception number from Form OR-10, line 1: 40a. Check box if you annualized: 40b. ☐

41. Total penalty and interest due. Add lines 39 and 40.	41.	<input type="text" value=".00"/>
42. Net tax including penalty and interest. Line 38 plus line 41. This is the amount you owe.	42.	<input type="text" value=".00"/>
43. Overpayment less penalty and interest. Line 37 minus line 41. This is your refund.	43.	<input type="text" value=".00"/>
44. Estimated tax. Fill in the portion of line 43 you want applied to your open estimated tax account.	44.	<input type="text" value=".00"/>
45. Charitable checkoff donations from Schedule OR-DONATE, line 30.	45.	<input type="text" value=".00"/>
46. Political party \$3 checkoff. Party code: 46a. <input type="checkbox"/> You. 46b. <input type="checkbox"/> Spouse.	46.	<input type="text" value=".00"/>
47. Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions).	47.	<input type="text" value=".00"/>
48. Total. Add lines 44 through 47. Total can't be more than your refund on line 43.	48.	<input type="text" value=".00"/>
49. Net refund. Line 43 minus line 48. This is your net refund.	49.	<input type="text" value=".00"/>

Direct deposit

50. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: ☐

Type of account: ☐ Checking or ☐ Savings

Routing number:

Account number:

Kicker donation

51. Kicker donation. If you elect to donate your kicker to the State School Fund, check this box: 51a. ☐

Complete the kicker worksheet, located in the instructions, and enter the amount here.

This election is irrevocable. 51b.

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2019 Form OR-40-P

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Oregon Department of Revenue



Office use only

Oregon Individual Income Tax Return for Part-year Residents

Submit original form—do not submit photocopy

Fiscal year ending: / /

Space for 2-D barcode—do not write in box below

Oregon resident: From: / / To: / /

- ☐ Amended return. If amending for an NOL,
tax year the NOL was generated: / /
- ☐ Calculated using "as if" federal return.
- ☐ Short-year tax election. ☐ Federal disaster relief.
- ☐ Extension filed. ☐ Federal Form 8886.
- ☐ Form OR-24. ☐ Military. ☐ Employment exception.

First name	Initial	Last name	<input type="checkbox"/> Deceased	Social Security no. (SSN)	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Spouse's first name	Initial	Spouse's last name	<input type="checkbox"/> Deceased	Spouse's SSN	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Current mailing address				Date of birth (mm/dd/yyyy)	Spouse's date of birth	
City				State	ZIP code	Country
				Phone	() -	

Filing status (check only one box)

- ☐ Single.
- ☐ Married filing jointly.
- ☐ Married filing separately (enter spouse's information **above**).
- ☐ Head of household (with qualifying dependent).
- ☐ Qualifying widow(er) with dependent child.

Exemptions

- 6a. Credits for yourself: ☐ Regular ☐ Severely disabled 6a. ☐ Total
- ☐ Check box if someone else can claim you as a dependent
- 6b. Credits for spouse: ☐ Regular ☐ Severely disabled 6b. ☐ Total
- ☐ Check box if someone else can claim your spouse as a dependent

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box ☐ and include Schedule OR-ADD-DEP with your return.

First name	Last name	Code*	Dependent's SSN	Dependent's date of birth (mm/dd/yyyy)	Check if child with qualifying disability
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>

*Dependent relationship code (see instructions).

- 6c. Total number of dependents. 6c.
- 6d. Total number of dependent children with a qualifying disability (see instructions). 6d.
- 6e. Total exemptions. Add 6a through 6d. **Total.** 6e.

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Oregon Department of Revenue



Name	SSN
	- -

Note: Reprint page 1 if you make changes to this page.

Income

Federal column (F)

Oregon column (S)

7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1. Include all Forms W-2.	7F.	<input type="text" value=".00"/>	7S.	<input type="text" value=".00"/>
8. Interest income from Form 1040 or 1040-SR, line 2b.	8F.	<input type="text" value=".00"/>	8S.	<input type="text" value=".00"/>
9. Dividend income from Form 1040 or 1040-SR, line 3b.	9F.	<input type="text" value=".00"/>	9S.	<input type="text" value=".00"/>
10. State and local income tax refunds from federal Schedule 1, line 1.	10F.	<input type="text" value=".00"/>	10S.	<input type="text" value=".00"/>
11. Alimony received from federal Schedule 1, line 2a.	11F.	<input type="text" value=".00"/>	11S.	<input type="text" value=".00"/>
12. Business income or loss from federal Schedule 1, line 3.	12F.	<input type="text" value=".00"/>	12S.	<input type="text" value=".00"/>
13. Capital gain or loss from Form 1040 or 1040-SR, line 6.	13F.	<input type="text" value=".00"/>	13S.	<input type="text" value=".00"/>
14. Other gains or losses from federal Schedule 1, line 4.	14F.	<input type="text" value=".00"/>	14S.	<input type="text" value=".00"/>
15. IRA distributions from Form 1040 or 1040-SR, line 4b.	15F.	<input type="text" value=".00"/>	15S.	<input type="text" value=".00"/>
16. Pensions and annuities from Form 1040 or 1040-SR, line 4d.	16F.	<input type="text" value=".00"/>	16S.	<input type="text" value=".00"/>
17. Schedule E income or loss from federal Schedule 1, line 5.	17F.	<input type="text" value=".00"/>	17S.	<input type="text" value=".00"/>
18. Farm income or loss from federal Schedule 1, line 6.	18F.	<input type="text" value=".00"/>	18S.	<input type="text" value=".00"/>
19. Social Security benefits from Form 1040 or 1040-SR, line 5b and unemployment and other income from federal Schedule 1, lines 7 and 8.	19F.	<input type="text" value=".00"/>	19S.	<input type="text" value=".00"/>
20. Total income. Add lines 7 through 19.	20F.	<input type="text" value=".00"/>	20S.	<input type="text" value=".00"/>

Adjustments

21. IRA or SEP and SIMPLE contributions, federal Schedule 1, lines 15 and 19.	21F.	<input type="text" value=".00"/>	21S.	<input type="text" value=".00"/>
22. Education deductions from federal Schedule 1, lines 10, 20 and 21.	22F.	<input type="text" value=".00"/>	22S.	<input type="text" value=".00"/>
23. Moving expenses from federal Schedule 1, line 13.	23F.	<input type="text" value=".00"/>	23S.	<input type="text" value=".00"/>
24. Deduction for self-employment tax from federal Schedule 1, line 14.	24F.	<input type="text" value=".00"/>	24S.	<input type="text" value=".00"/>
25. Self-employed health insurance deduction from federal Schedule 1, line 16.	25F.	<input type="text" value=".00"/>	25S.	<input type="text" value=".00"/>
26. Alimony paid from federal Schedule 1, line 18a.	26F.	<input type="text" value=".00"/>	26S.	<input type="text" value=".00"/>
27. Total adjustments from Schedule OR-ASC-NP, section 1.	27F.	<input type="text" value=".00"/>	27S.	<input type="text" value=".00"/>
28. Total adjustments. Add lines 21 through 27.	28F.	<input type="text" value=".00"/>	28S.	<input type="text" value=".00"/>
29. Income after adjustments. Line 20 minus line 28.	29F.	<input type="text" value=".00"/>	29S.	<input type="text" value=".00"/>

Additions

30. Total additions from Schedule OR-ASC-NP, section 2.	30F.	<input type="text" value=".00"/>	30S.	<input type="text" value=".00"/>
31. Income after additions. Add lines 29 and 30.	31F.	<input type="text" value=".00"/>	31S.	<input type="text" value=".00"/>

Subtractions

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.	32F.	<input type="text" value=".00"/>		
33. Total subtractions from Schedule OR-ASC-NP, section 3.	33F.	<input type="text" value=".00"/>	33S.	<input type="text" value=".00"/>
34. Income after subtractions. Line 31 minus lines 32 and 33.	34F.	<input type="text" value=".00"/>	34S.	<input type="text" value=".00"/>
35. Oregon percentage (see instructions) (not more than 100.0%).	35.	<input type="text" value="."/>	%	

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Oregon Department of Revenue



Name	SSN
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Note: Reprint page 1 if you make changes to this page.

Deductions and modifications

36. Amount from line 34F.....	36.	<input type="text" value=".00"/>
37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter -0-.....	37.	<input type="text" value=".00"/>
38. Standard deduction. Enter your standard deduction (see instructions).....	38.	<input type="text" value=".00"/>
 You were: 38a. <input type="checkbox"/> 65 or older 38b. <input type="checkbox"/> Blind Your spouse was: 38c. <input type="checkbox"/> 65 or older 38d. <input type="checkbox"/> Blind		
39. Enter the larger of line 37 or 38.....	39.	<input type="text" value=".00"/>
40. 2019 federal tax liability. See instructions for the correct amount: \$0-\$6,800.	40.	<input type="text" value=".00"/>
41. Total modifications from Schedule OR-ASC-NP, section 4.....	41.	<input type="text" value=".00"/>
42. Add lines 39, 40, and 41.....	42.	<input type="text" value=".00"/>
43. Taxable income. Line 36 minus line 42. If line 42 is more than line 36, enter -0-.....	43.	<input type="text" value=".00"/>

Oregon tax

44. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions).....	44.	<input type="text" value=".00"/>
44a. <input type="checkbox"/> Schedule OR-FIA-40-P 44b. <input type="checkbox"/> Worksheet OR-FCG 44c. <input type="checkbox"/> Schedule OR-PTE-PY		
45. Oregon income tax. Line 44 multiplied by the Oregon percentage from line 35 (see instructions).	45.	<input type="text" value=".00"/>
46. Interest on certain installment sales.....	46.	<input type="text" value=".00"/>
47. Total tax before credits. Add lines 45 and 46.	47.	<input type="text" value=".00"/>

Standard and carryforward credits

48. Exemption credit (see instructions).	48.	<input type="text" value=".00"/>
49. Total standard credits from Schedule OR-ASC-NP, section 5.	49.	<input type="text" value=".00"/>
50. Total standard credits. Add lines 48 and 49.	50.	<input type="text" value=".00"/>
51. Tax minus standard credits. Line 47 minus line 50. If line 50 is more than line 47, enter -0-.....	51.	<input type="text" value=".00"/>
52. Total carryforward credits claimed this year from Schedule OR-ASC-NP, section 6. Line 52 can't be more than line 51 (see Schedule OR-ASC-NP instructions).....	52.	<input type="text" value=".00"/>
53. Tax after standard and carryforward credits. Line 51 minus line 52.....	53.	<input type="text" value=".00"/>

Payments and refundable credits

54. Oregon income tax withheld. Include a copy of Forms W-2 and 1099.	54.	<input type="text" value=".00"/>
55. Amount applied from your prior year's tax refund.....	55.	<input type="text" value=".00"/>
56. Estimated tax payments for 2019. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 55.	56.	<input type="text" value=".00"/>
57. Tax payments from a pass-through entity.	57.	<input type="text" value=".00"/>
58. Earned income credit (see instructions).	58.	<input type="text" value=".00"/>
59. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter -0- and see line 75.	59.	<input type="text" value=".00"/>
60. Total refundable credits from Schedule OR-ASC-NP, section 7.....	60.	<input type="text" value=".00"/>
61. Total payments and refundable credits. Add lines 54 through 60.	61.	<input type="text" value=".00"/>

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Name	SSN
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Note: Reprint page 1 if you make changes to this page.

Tax to pay or refund

62. Overpayment of tax. If line 53 is less than line 61, you overpaid. Line 61 minus line 53.....	62.		.00
63. Net tax. If line 53 is more than line 61, you have tax to pay. Line 53 minus line 61.....	63.		.00
64. Penalty and interest for filing or paying late (see instructions).	64.		.00
65. Interest on underpayment of estimated tax. Include Form OR-10.	65.		.00

Exception number from Form OR-10, line 1: 65a. Check box if you annualized: 65b. ☐

66. Total penalty and interest due. Add lines 64 and 65.	66.		.00
67. Net tax including penalty and interest. Line 63 plus line 66..... This is the amount you owe	67.		.00
68. Overpayment less penalty and interest. Line 62 minus line 66..... This is your refund	68.		.00
69. Estimated tax. Fill in the portion of line 68 you want applied to your open estimated tax account.....	69.		.00
70. Charitable checkoff donations from Schedule OR-DONATE, line 30.....	70.		.00
71. Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions).	71.		.00
72. Total. Add lines 69 through 71. Total can't be more than your refund on line 68.	72.		.00
73. Net refund. Line 68 minus line 72..... This is your net refund	73.		.00

Direct deposit

74. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: ☐

Type of account: ☐ Checking or ☐ Savings

Routing number:

Account number:

Kicker donation

75. Kicker donation. If you elect to donate your kicker to the State School Fund, check this box: 75a. ☐

Complete the kicker worksheet, located in the instructions, and enter the amount here.

This election is irrevocable.....75b. .00

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If filing with a new SSN, enter your former identification number.

[illegible]

Congress extended several tax provisions by passing Public Law 116-94.
As a result, line 22 on this form was updated on January 19, 2020.

2019 Form OR-40-N

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Oregon Department of Revenue



Office use only	

Oregon Individual Income Tax Return for Nonresidents

Submit original form—do not submit photocopy

Fiscal year ending: / /		Space for 2-D barcode—do not write in box below	
<input type="checkbox"/> Amended return. If amending for an NOL, tax year the NOL was generated:			
<input type="checkbox"/> Calculated using “as if” federal return.			
<input type="checkbox"/> Short-year tax election.	<input type="checkbox"/> Federal disaster relief.		
<input type="checkbox"/> Extension filed.	<input type="checkbox"/> Federal Form 8886.		
<input type="checkbox"/> Form OR-24.	<input type="checkbox"/> Military. <input type="checkbox"/> Employment exception.		

First name	Initial	Last name	<input type="checkbox"/> Deceased	Social Security no. (SSN)	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Spouse's first name	Initial	Spouse's last name	<input type="checkbox"/> Deceased	Spouse's SSN	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Current mailing address				Date of birth (mm/dd/yyyy)	Spouse's date of birth	
City				State	ZIP code	Country
Phone				() -		

Filing status (check only **one** box)

1. ☐ Single.

2. ☐ Married filing jointly.

3. ☐ Married filing separately (enter spouse's information **above**).

4. ☐ Head of household (with qualifying dependent).

5. ☐ Qualifying widow(er) with dependent child.

Exemptions

6a. Credits for yourself: ☐ Regular ☐ Severely disabled 6a. **Total**

☐ Check box if someone else can claim you as a dependent.

6b. Credits for spouse: ☐ Regular ☐ Severely disabled 6b.

☐ Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box ☐ and include Schedule OR-ADD-DEP with your return.

First name	Last name	Code*	Dependent's SSN	Dependent's date of birth (mm/dd/yyyy)	Check if child with qualifying disability
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>

*Dependent relationship code (see instructions).

6c. Total number of dependents 6c.

6d. Total number of dependent children with a qualifying disability (see instructions) 6d.

6e. Total exemptions. Add 6a through 6d **Total.** 6e.

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Note: Reprint page 1 if you make changes to this page.

Income

Federal column (F)

Oregon column (S)

<p>7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1. Include all Forms W-2..... 7F.</p> <p>8. Interest income from Form 1040 or 1040-SR, line 2b..... 8F.</p> <p>9. Dividend income from Form 1040 or 1040-SR, line 3b..... 9F.</p> <p>10. State and local income tax refunds from federal Schedule 1, line 1..... 10F.</p> <p>11. Alimony received from federal Schedule 1, line 2a..... 11F.</p> <p>12. Business income or loss from federal Schedule 1, line 3..... 12F.</p> <p>13. Capital gain or loss from Form 1040 or 1040-SR, line 6..... 13F.</p> <p>14. Other gains or losses from federal Schedule 1, line 4..... 14F.</p> <p>15. IRA distributions from Form 1040 or 1040-SR, line 4b..... 15F.</p> <p>16. Pensions and annuities from Form 1040 or 1040-SR, line 4d..... 16F.</p> <p>17. Schedule E income or loss from federal Schedule 1, line 5..... 17F.</p> <p>18. Farm income or loss from federal Schedule 1, line 6..... 18F.</p> <p>19. Social Security benefits from Form 1040 or 1040-SR, line 5b and unemployment and other income from federal Schedule 1, lines 7 and 8..... 19F.</p> <p>20. Total income. Add lines 7 through 19..... 20F.</p>	<p>7F.</p> <p>8F.</p> <p>9F.</p> <p>10F.</p> <p>11F.</p> <p>12F.</p> <p>13F.</p> <p>14F.</p> <p>15F.</p> <p>16F.</p> <p>17F.</p> <p>18F.</p> <p>19F.</p> <p>20F.</p>	<p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p>	<p>7S.</p> <p>8S.</p> <p>9S.</p> <p>10S.</p> <p>11S.</p> <p>12S.</p> <p>13S.</p> <p>14S.</p> <p>15S.</p> <p>16S.</p> <p>17S.</p> <p>18S.</p> <p>19S.</p> <p>20S.</p>	<p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p>
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Adjustments

<p>21. IRA or SEP and SIMPLE contributions, federal Schedule 1, lines 15 and 19..... 21F.</p> <p>22. Education deductions from federal Schedule 1, lines 10, 20, and 21..... 22F.</p> <p>23. Moving expenses from federal Schedule 1, line 13..... 23F.</p> <p>24. Deduction for self-employment tax from federal Schedule 1, line 14..... 24F.</p> <p>25. Self-employed health insurance deduction from federal Schedule 1, line 16..... 25F.</p> <p>26. Alimony paid from federal Schedule 1, line 18a..... 26F.</p> <p>27. Total adjustments from Schedule OR-ASC-NP, section 1..... 27F.</p> <p>28. Total adjustments. Add lines 21 through 27..... 28F.</p> <p>29. Income after adjustments. Line 20 minus line 28..... 29F.</p>	<p>21F.</p> <p>22F.</p> <p>23F.</p> <p>24F.</p> <p>25F.</p> <p>26F.</p> <p>27F.</p> <p>28F.</p> <p>29F.</p>	<p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p>	<p>21S.</p> <p>22S.</p> <p>23S.</p> <p>24S.</p> <p>25S.</p> <p>26S.</p> <p>27S.</p> <p>28S.</p> <p>29S.</p>	<p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p>
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Additions

<p>30. Total additions from Schedule OR-ASC-NP, section 2..... 30F.</p> <p>31. Income after additions. Add lines 29 and 30..... 31F.</p>	<p>30F.</p> <p>31F.</p>	<p>.00</p> <p>.00</p>	<p>30S.</p> <p>31S.</p>	<p>.00</p> <p>.00</p>
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Subtractions

<p>32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F..... 32F.</p> <p>33. Total subtractions from Schedule OR-ASC-NP, section 3..... 33F.</p> <p>34. Income after subtractions. Line 31 minus lines 32 and 33..... 34F.</p> <p>35. Oregon percentage (see instructions) (not more than 100.0%). 35.</p>	<p>32F.</p> <p>33F.</p> <p>34F.</p> <p>35.</p>	<p>.00</p> <p>.00</p> <p>.00</p> <p>.</p>	<p>33S.</p> <p>34S.</p> <p>%</p>	<p>.00</p> <p>.00</p> <p></p>
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Note: Reprint page 1 if you make changes to this page.

Deductions and modifications

36. Amount from line 34S.	36.	<input type="text" value=".00"/>
37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter -0-.	37.	<input type="text" value=".00"/>
38. Standard deduction. Enter your standard deduction (see instructions).	38.	<input type="text" value=".00"/>
You were: 38a. <input type="checkbox"/> 65 or older 38b. <input type="checkbox"/> Blind Your spouse was: 38c. <input type="checkbox"/> 65 or older 38d. <input type="checkbox"/> Blind		
39. Enter the larger of line 37 or 38.	39.	<input type="text" value=".00"/>
40. 2019 federal tax liability. See instructions for the correct amount: \$0-\$6,800.	40.	<input type="text" value=".00"/>
41. Total modifications from Schedule OR-ASC-NP, section 4.	41.	<input type="text" value=".00"/>
42. Deductions and modifications multiplied by the Oregon percentage (see instructions).	42.	<input type="text" value=".00"/>
43. Charitable art donation (see instructions).	43.	<input type="text" value=".00"/>
44. Total deductions and modifications. Add lines 42 and 43.	44.	<input type="text" value=".00"/>
45. Oregon taxable income. Line 36 minus line 44. If line 44 is more than line 36, enter -0-.	45.	<input type="text" value=".00"/>

Oregon tax

46. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions).	46.	<input type="text" value=".00"/>
46a. <input type="checkbox"/> Schedule OR-FIA-40-N 46b. <input type="checkbox"/> Worksheet OR-FCG 46c. <input type="checkbox"/> Schedule OR-PTE-NR		
47. Interest on certain installment sales.	47.	<input type="text" value=".00"/>
48. Total tax before credits. Add lines 46 and 47.	48.	<input type="text" value=".00"/>

Standard and carryforward credits

49. Exemption credit (see instructions).	49.	<input type="text" value=".00"/>
50. Total standard credits from Schedule OR-ASC-NP, section 5.	50.	<input type="text" value=".00"/>
51. Total standard credits. Add lines 49 and 50.	51.	<input type="text" value=".00"/>
52. Tax minus standard credits. Line 48 minus line 51. If line 51 is more than line 48, enter -0-.	52.	<input type="text" value=".00"/>
53. Total carryforward credits claimed this year from Schedule OR-ASC-NP, section 6. Line 53 can't be more than line 52 (see Schedule OR-ASC-NP instructions).	53.	<input type="text" value=".00"/>
54. Tax after standard and carryforward credits. Line 52 minus line 53.	54.	<input type="text" value=".00"/>

Payments and refundable credits

55. Oregon income tax withheld. Include a copy of Forms W-2 and 1099.	55.	<input type="text" value=".00"/>
56. Amount applied from your prior year's tax refund.	56.	<input type="text" value=".00"/>
57. Estimated tax payments for 2019. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 56.	57.	<input type="text" value=".00"/>
58. Tax payments from a pass-through entity.	58.	<input type="text" value=".00"/>
59. Earned income credit (see instructions).	59.	<input type="text" value=".00"/>
60. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter -0- and see line 76.	60.	<input type="text" value=".00"/>
61. Total refundable credits from Schedule OR-ASC-NP, section 7.	61.	<input type="text" value=".00"/>
62. Total payments and refundable credits. Add lines 55 through 61.	62.	<input type="text" value=".00"/>

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Note: Reprint page 1 if you make changes to this page.

Tax to pay or refund

63. Overpayment of tax. If line 54 is less than line 62, you overpaid. Line 62 minus line 54.....	63.	<input type="text"/>	.00
64. Net tax. If line 54 is more than line 62, you have tax to pay. Line 54 minus line 62.....	64.	<input type="text"/>	.00
65. Penalty and interest for filing or paying late (see instructions).	65.	<input type="text"/>	.00
66. Interest on underpayment of estimated tax. Include Form OR-10.	66.	<input type="text"/>	.00

Exception number from Form OR-10, line 1: 66a. Check box if you annualized: 66b. ☐

67. Total penalty and interest due. Add lines 65 and 66.	67.	<input type="text"/>	.00
68. Net tax including penalty and interest. Line 64 plus line 67..... This is the amount you owe.	68.	<input type="text"/>	.00
69. Overpayment less penalty and interest. Line 63 minus line 67..... This is your refund.	69.	<input type="text"/>	.00
70. Estimated tax. Fill in the portion of line 69 you want applied to your open estimated tax account.....	70.	<input type="text"/>	.00
71. Charitable checkoff donations from Schedule OR-DONATE, line 30.....	71.	<input type="text"/>	.00
72. Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions).	72.	<input type="text"/>	.00
73. Total. Add lines 70 through 72. Total can't be more than your refund on line 69.	73.	<input type="text"/>	.00
74. Net refund. Line 69 minus line 73. This is your net refund.	74.	<input type="text"/>	.00

Direct deposit

75. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: ☐

Type of account: ☐ Checking or ☐ Savings

Routing number:

Account number:

Kicker donation

76. Kicker donation. If you elect to donate your kicker to the State School Fund, check this box: 76a. ☐

Complete the kicker worksheet, located in the instructions, and enter the amount here.

This election is irrevocable......76b. .00

00541901050000

Oregon Department of Revenue

Name	SSN	
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Sign here. Under penalty of false swearing, I declare that the information in this return is true, correct, and complete.

Your signature X	Date / /		
Spouse's signature (if filing jointly, both must sign) X	Date / /		
Signature of preparer other than taxpayer X	Preparer phone () -	Preparer license number, if professionally prepared	
Preparer address	City	State	ZIP code

If filing with a new SSN, enter your former identification number.

2019 Schedule OR-ASC

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Oregon Department of Revenue



Office use only

Oregon Adjustments for Form OR-40 Filers

Submit original form—do not submit photocopy.

First name	Initial	Last name	Social Security number (SSN) — —
Spouse's first name	Initial	Spouse's last name	Spouse's SSN — —

Use Schedule OR-ASC to claim any of the following that aren't included on Form OR-40:

- Additions.
- Subtractions.
- Standard credits.
- Carryforward credits.
- Refundable credits.

Identify the code you're claiming and enter the information requested in the corresponding section. Enter the total from each section on the line indicated for Form OR-40.

For more information, refer to the instructions or Publication OR-17.

Section 1: Additions (codes 103–165)

Code	Amount
1a.	.00
1b.	.00
1c.	.00
1d.	.00
1e.	.00
1f.	.00
1g.	.00
1h.	.00
1i.	.00
1j.	.00
Enter total on Form OR-40, line 8	

Section 2: Subtractions (codes 300–361)

Code	Amount
2a.	.00
2b.	.00
2c.	.00
2d.	.00
2e.	.00
2f.	.00
2g.	.00
2h.	.00
2i.	.00
2j.	.00
Enter total on Form OR-40, line 13	

Section 3: Standard credits (codes 802–815)

Code	Amount	State abbreviation (if claiming code 802 or 815)
3a.	.00	3c.
3b.	.00	3f.
3d.	.00	3i.
3e.	.00	3l.
3g.	.00	3o.
3h.	.00	
3j.	.00	
3k.	.00	
3m.	.00	
3n.	.00	
Enter total on Form OR-40, line 25		

Section 4: Carryforward credits (codes 835–871)

Code	Amount from prior year	Amount awarded this year	Total used this year
4a.	.00	4c.	4d.
4b.	.00	4g.	4h.
4e.	.00	4k.	4i.
4f.	.00	4o.	4p.
4g.	.00	4s.	4t.
4h.	.00	Enter total on Form OR-40, line 28	
4i.	.00		
4j.	.00		
4k.	.00		
4l.	.00		
4m.	.00		
4n.	.00		
4o.	.00		
4p.	.00		
4q.	.00		
4r.	.00		
4s.	.00		
4t.	.00		
4u.	.00		
4v.	.00		
4w.	.00		
4x.	.00		
4y.	.00		
4z.	.00		

Section 5: Refundable credits (codes 890–895)

Code	Amount
5a.	.00
5b.	.00
5c.	.00
5d.	.00
5e.	.00
5f.	.00
Enter total on Form OR-40, line 35	

— You must include this schedule with your Oregon income tax return —