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# TAX CODE DIAGRAMS

## UltraTax/1041

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## Introduction

Use the diagrams in this document for entering tax codes into your write-up or trial balance client records. UltraTax CS® uses tax codes to summarize and transfer related account balances from the following general ledger applications into the appropriate UltraTax CS input screens.

- Trial Balance CS®
- Accounting CS®
- Workpapers CS™
- Fiducial® Advantage
- Dillner's Full Contact Accounting System™
- CaseWare® Working Papers
- Client Ledger System™
- Accountant's Relief®
- Universal Business Computing Company

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## Notes

- Importing data from a specific general ledger application is limited by return type. For example, you can use tax codes to import data from Accounting CS and Trial Balance CS for 1120, 1065, 1040, 1041, 990, and 5500 returns. But if you use Client Ledger System, you can import data only for 1120 and 1065 returns. For details on these limitations and on transferring general ledger data into UltraTax CS, see [Retrieving general ledger balances into UltraTax CS](#).
  - The form and line references in the following diagrams are based on the most current versions of the forms available at the time of printing. If form changes affect the accuracy of these diagrams, the diagrams will be updated at a later date and notification of such updates will be announced in a user bulletin.
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## Automatic adjustments

When UltraTax CS retrieves data from any general ledger application, the application not only adjusts rounded amounts but also adjusts the total assets or liabilities to balance the balance sheet. If the client has an Accounts Payable amount, UltraTax CS makes the adjustment to the Accounts Payable account. If the client does not have an Accounts Payable amount, UltraTax CS makes the adjustment to the Cash account.

UltraTax CS automatically completes an adjustment if the difference between assets and liabilities is less than or equal to \$10. To change the threshold amount for which UltraTax CS performs the out-of-balance adjustment, choose Setup > 1041 Fiduciary, click the Other Return Options button, click the Other tab and enter the amount in the *Write-Up Retrieval: Maximum amount for ...* field in the Options group box. To turn off this feature so UltraTax CS does not perform an out-of-balance adjustment, enter zero or leave this field blank.

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## Multiple-unit input screens

You can retrieve data into the following UltraTax/1041 multiple-unit input screens: C, C-2, Rent, F, and F-2. To retrieve data into a specific unit of a multiple-unit input screen, open the Chart of Accounts in Accounting CS and enter the appropriate unit number in the Unit field in the Tax Information section. For more information, see [Assigning codes to multiple accounts](#) in the Accounting CS help.

Form	Department of the Treasury—Internal Revenue Service <b>1041 U.S. Income Tax Return for Estates and Trusts</b>	<b>2018</b>	OMB No. 1545-0092
<b>A</b> Check all that apply: For calendar year 2018 or fiscal year beginning _____, and ending _____			
<input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate-Ch. 7 <input type="checkbox"/> Bankruptcy estate-Ch. 11 <input type="checkbox"/> Pooled income fund	Name of estate or trust (If a grantor type trust, see the instructions.)  Name and title of fiduciary  Number, street, and room or suite no. (If a P.O. box, see the instructions.)  City or town, state or province, country, and ZIP or foreign postal code		<b>C</b> Employer identification number _____  <b>D</b> Date entity created _____  <b>E</b> Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions. <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation <input type="checkbox"/> Described in sec. 4947(a)(2)
<b>B</b> Number of Schedules K-1 attached (see instructions) <input type="checkbox"/> <b>F</b> Check applicable boxes:			
		<input type="checkbox"/> Initial return <input type="checkbox"/> Change in trust's name	<input type="checkbox"/> Final return <input type="checkbox"/> Change in fiduciary
		<input type="checkbox"/> Amended return <input type="checkbox"/> Change in fiduciary's name	<input type="checkbox"/> Net operating loss carryback <input type="checkbox"/> Change in fiduciary's address
<b>G</b> Check here if the estate or filing trust made a section 645 election <input type="checkbox"/> Trust TIN <input type="checkbox"/>			
<b>Income</b>	1 Interest income 2a Total ordinary dividends b Qualified dividends allocable to (1) Beneficiaries (2) Estate or trust 3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040) 4 Capital gain or (loss). Attach Schedule D (Form 1041) 5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040) 6 Farm income or (loss). Attach Schedule F (Form 1040) 7 Ordinary gain or (loss). Attach Form 4797 8 Other income. List type and amount 9 <b>Total income.</b> Combine lines 1, 2a, and 3 through 8	1 100 2a 101 3 4 5 6 7 8 102 9	
<b>Deductions</b>	10 Interest. Check if Form 4952 is attached <input type="checkbox"/> 11 Taxes 12 Fiduciary fees. If only a portion is deductible under section 67(e), see instructions 13 Charitable deduction (from Schedule A, line 7) 14 Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions 15a Other deductions (attach schedule). See instructions for deductions allowable under section 67(e) b Net operating loss deduction. See instructions 16 Add lines 10 through 15b 17 Adjusted total income or (loss). Subtract line 16 from line 9 18 Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041) 19 Estate tax deduction including certain generation-skipping taxes (attach computation) 20 Exemption 21 Add lines 18 through 20	10 200 11 201 12 202 13 14 203 15a 204 15b 16 17 18 19 20 21	
<b>Tax and Payments</b>	22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions 23 <b>Total tax</b> (from Schedule G, line 7) 24 2018 net 965 tax liability paid from Form 965-A, Part II, column (k), line 2 25 <b>Payments:</b> a 2018 estimated tax payments and amount applied from 2017 return b Estimated tax payments allocated to beneficiaries (from Form 1041-T) c Subtract line 25b from line 25a d Tax paid with Form 7004. See instructions e Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/> f 2018 net 965 tax liability from Form 965-A, Part I, column (f), line 2 Other payments: g Form 2439 ; h Form 4136 ; Total 26 <b>Total payments.</b> Add lines 25c through 25f, and 25i 27 Estimated tax penalty. See instructions 28 <b>Tax due.</b> If line 26 is smaller than the total of lines 23, 24, and 27, enter amount owed 29 <b>Overpayment.</b> If line 26 is larger than the total of lines 23, 24, and 27, enter amount overpaid 30 Amount of line 29 to be: a Credited to 2019 ; b Refunded	22 23 24 25a 25b 25c 25d 25e 25f 25i 26 27 28 29 30	
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instr.)?
	Signature of fiduciary or officer representing fiduciary _____ Date _____ EIN of fiduciary if a financial institution _____		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Paid Preparer Use Only</b>	Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check self-employed <input type="checkbox"/> if PTIN _____		
	Firm's name _____ Firm's EIN _____		
	Firm's address _____ Phone no. _____		
DAA For Paperwork Reduction Act Notice, see the separate instructions. <a href="http://www.irs.gov/Form1041">www.irs.gov/Form1041</a> Form <b>1041</b> (2018)			

<b>Schedule A Charitable Deduction.</b> Don't complete for a simple trust or a pooled income fund.		
1	Amounts paid or permanently set aside for charitable purposes from gross income. See instructions	206,207
2	Tax-exempt income allocable to charitable contributions. See instructions	
3	Subtract line 2 from line 1	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	208
5	Add lines 3 and 4	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. See instructions	
7	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	

<b>Schedule B Income Distribution Deduction</b>		
1	Adjusted total income. See instructions	
2	Adjusted tax-exempt interest	
3	Total net gain from Schedule D (Form 1041), line 19, column (1). See instructions	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	
5	Capital gains for the tax year included on Schedule A, line 1. See instructions	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	
7	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8
9	Income required to be distributed currently	
10	Other amounts paid, credited, or otherwise required to be distributed	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	
12	Enter the amount of tax-exempt income included on line 11	
13	Tentative income distribution deduction. Subtract line 12 from line 11	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	

<b>Schedule G Tax Computation</b> (see instructions)		
1	<b>Tax:</b> a Tax on taxable income. See instructions	1a
	b Tax on lump-sum distributions. Attach Form 4972	1b
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c
	d <b>Total.</b> Add lines 1a through 1c	1d
2a	Foreign tax credit. Attach Form 1116	2a
	b General business credit. Attach Form 3800	2b
	c Credit for prior year minimum tax. Attach Form 8801	2c
	d Bond credits. Attach Form 8912	2d
	e <b>Total credits.</b> Add lines 2a through 2d	2e
3	Subtract line 2e from line 1d. If zero or less, enter -0-	3
4	Net investment income tax from Form 8960, line 21	4
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5
6	Household employment taxes. Attach Schedule H (Form 1040)	6
7	<b>Total tax.</b> Add lines 3 through 6. Enter here and on page 1, line 23	7

<b>Other Information</b>		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends <b>\$</b>		
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		
3	At any time during calendar year 2018, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		
6	If this is an estate or a complex trust making the section 663(b) election, check here. See instructions	<input type="checkbox"/>	<input type="checkbox"/>
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions	<input type="checkbox"/>	<input type="checkbox"/>
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here	<input type="checkbox"/>	<input type="checkbox"/>
9	Are any present or future trust beneficiaries skip persons? See instructions		
10	Was the trust a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		

Form 1040NR, Page 1

<p><b>1040NR</b></p> <p>Form Department of the Treasury Internal Revenue Service</p>	<p><b>U.S. Nonresident Alien Income Tax Return</b></p> <p>▶ Go to <a href="http://www.irs.gov/Form1040NR">www.irs.gov/Form1040NR</a> for instructions and the latest information.</p> <p>For the year January 1–December 31, 2018, or other tax year beginning _____, 2018, and ending _____, 20_____</p>	<p>OMB No. 1545-0074</p> <p><b>2018</b></p>																																																											
Please print or type	Your first name and initial _____ Last name _____		Identifying number (see instructions) _____																																																										
	Present home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. _____		Check if:	<input type="checkbox"/> Individual																																																									
				<input type="checkbox"/> Estate or Trust																																																									
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.																																																												
	Foreign country name _____	Foreign province/state/county _____	Foreign postal code _____																																																										
Filing Status	<p>Check only one box.</p> <table style="width:100%;"> <tr> <td style="width:50%; vertical-align: top;"> <p><input type="checkbox"/> 1 Reserved</p> <p><input type="checkbox"/> 2 Single nonresident alien</p> <p><input type="checkbox"/> 3 Reserved</p> </td> <td style="width:50%; vertical-align: top;"> <p><input type="checkbox"/> 4 Reserved</p> <p><input type="checkbox"/> 5 Married nonresident alien</p> <p><input type="checkbox"/> 6 Qualifying widow(er) (see instructions)</p> <p>Child's name ▶ _____</p> </td> </tr> </table>				<p><input type="checkbox"/> 1 Reserved</p> <p><input type="checkbox"/> 2 Single nonresident alien</p> <p><input type="checkbox"/> 3 Reserved</p>	<p><input type="checkbox"/> 4 Reserved</p> <p><input type="checkbox"/> 5 Married nonresident alien</p> <p><input type="checkbox"/> 6 Qualifying widow(er) (see instructions)</p> <p>Child's name ▶ _____</p>																																																							
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Dependents	<p>If more than four dependents, see instr. and check here.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:20%;">(1) First name</th> <th style="width:20%;">Last name</th> <th style="width:10%;">(2) Dependent's identifying number</th> <th style="width:10%;">(3) Dependent's relationship to you</th> <th style="width:10%;">(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):</th> <th style="width:10%;">Child tax credit</th> <th style="width:10%;">Credit for other dependents</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>				(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):	Child tax credit	Credit for other dependents																																																		
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Income Effectively Connected With U.S. Trade/Business	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:70%;">8 Wages, salaries, tips, etc. Attach Form(s) W-2</td><td style="width:5%;">8</td><td style="width:25%;"> </td></tr> <tr><td>9a Taxable interest</td><td>9a</td><td>100</td></tr> <tr><td>9b Tax-exempt interest. Do not include on line 9a</td><td>9b</td><td> </td></tr> <tr><td>10a Ordinary dividends</td><td>10a</td><td>101</td></tr> <tr><td>10b Qualified dividends (see instructions)</td><td>10b</td><td> </td></tr> <tr><td>11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)</td><td>11</td><td> </td></tr> <tr><td>12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)</td><td>12</td><td> </td></tr> <tr><td>13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)</td><td>13</td><td> </td></tr> <tr><td>14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/></td><td>14</td><td> </td></tr> <tr><td>15 Other gains or (losses). Attach Form 4797</td><td>15</td><td> </td></tr> <tr><td>16a Reserved</td><td>16</td><td> </td></tr> <tr><td>17a IRAs, pensions, and annuities</td><td>17a</td><td> </td></tr> <tr><td>17b Taxable amount (see instr.)</td><td>17b</td><td> </td></tr> <tr><td>18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)</td><td>18</td><td> </td></tr> <tr><td>19 Farm income or (loss). Attach Schedule F (Form 1040)</td><td>19</td><td> </td></tr> <tr><td>20 Unemployment compensation</td><td>20</td><td> </td></tr> <tr><td>21 Other income. List type and amount (see instructions)</td><td>21</td><td>102</td></tr> <tr><td>22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)</td><td>22</td><td> </td></tr> <tr><td>23 Combine the amounts in the far right column for lines 8 through 21. This is your <b>total effectively connected income</b></td><td>23</td><td> </td></tr> </table>				8 Wages, salaries, tips, etc. Attach Form(s) W-2	8		9a Taxable interest	9a	100	9b Tax-exempt interest. Do not include on line 9a	9b		10a Ordinary dividends	10a	101	10b Qualified dividends (see instructions)	10b		11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11		12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12		13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13		14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14		15 Other gains or (losses). Attach Form 4797	15		16a Reserved	16		17a IRAs, pensions, and annuities	17a		17b Taxable amount (see instr.)	17b		18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18		19 Farm income or (loss). Attach Schedule F (Form 1040)	19		20 Unemployment compensation	20		21 Other income. List type and amount (see instructions)	21	102	22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)	22		23 Combine the amounts in the far right column for lines 8 through 21. This is your <b>total effectively connected income</b>	23	
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form **1040NR** (2018)

DAA

**Form 1040NR, Charitable, Distribution, and Other Deductions Worksheet**

<b>Form 1040NR</b>	<b>Charitable, Distribution, and Other Deductions Worksheet</b>	<b>2018</b>
For calendar year 2018, or tax year beginning _____, and ending _____		

Name _____	Taxpayer Identification Number _____
------------	--------------------------------------

<b>Schedule A Charitable Deduction.</b> Do not complete for a simple trust or a pooled income fund.		
1 Amounts paid or permanently set aside for charitable purposes from gross income (see instructions) .....	1	206,207
2 Tax-exempt income allocable to charitable contributions (see instructions) .....	2	
3 Subtract line 2 from line 1 .....	3	
4 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes .....	4	208
5 Add lines 3 and 4 .....	5	
6 Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions) .....	6	
7 <b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13 .....	7	

<b>Schedule B Income Distribution Deduction</b>		
1 Adjusted total income (see instructions) .....	1	
2 Adjusted tax-exempt interest .....	2	
3 Total net gain from Schedule D (Form 1041), line 19, column (1) (see instructions) .....	3	
4 Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion) .....	4	
5 Capital gains for the tax year included on Schedule A, line 1 (see instructions) .....	5	
6 Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number .....	6	
7 <b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0- .....	7	
8 If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law .....	8	8
9 Income required to be distributed currently .....	9	
10 Other amounts paid, credited, or otherwise required to be distributed .....	10	
11 Total distributions. Add lines 9 and 10. If greater than line 8, see instructions .....	11	
12 Enter the amount of tax-exempt income included on line 11 .....	12	
13 Tentative income distribution deduction. Subtract line 12 from line 11 .....	13	
14 Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0- .....	14	
15 <b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18 .....	15	

<b>Other Deductions</b>		
Interest .....		200
Taxes .....		201
Fiduciary fees .....		202
Charitable deduction (from Schedule A, line 7) .....		
Attorney, accountant, and return preparer fees .....		203
Other deductions .....		204
Net operating loss deduction (see instructions) .....		
Income distribution deduction (from Schedule B, line 15) .....		
Total to Form 1040NR, line 35 .....		

Form **5227**

**Split-Interest Trust Information Return**

OMB No. 1545-0196

**2018**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Go to [www.irs.gov/Form5227](http://www.irs.gov/Form5227) for instructions and the latest information.  
▶ Do not enter social security numbers on this form (except on Schedule A) as it may be made public.  
For the calendar year 2018 or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**Open to Public Inspection**

Full name of trust		A Employer identification number	
Name of trustee		B Type of Entity	
Number, street, and room or suite no. (If a P.O. box, see the instructions.)		(1) <input type="checkbox"/> Charitable lead trust	
City or town, state or province, country, and ZIP or foreign postal code		(2) <input type="checkbox"/> Charitable remainder annuity trust described in section 664(d)(1)	
C Fair market value (FMV) of assets at end of tax year		(3) <input type="checkbox"/> Charitable remainder unitrust described in section 664(d)(2)	
D Gross Income		(4) <input type="checkbox"/> Pooled income fund described in section 642(c)(5)	
E Check applicable boxes (see the instructions)		(5) <input type="checkbox"/> Other—Attach explanation	
<input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return Change in trustee's Name Address		F Date the trust was created	
G If the trust is a section 664 trust, did it have unrelated business taxable income? If "Yes," file Form 4720			
		Yes	No

**Part I Income and Deductions (All trusts complete Sections A through D)**

**Section A—Ordinary Income**

1 Interest income	1	100
2a Ordinary dividends (including qualified dividends)	2a	101
b Qualified dividends (see the instructions)	2b	
3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
4 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	4	
5 Farm income or (loss). Attach Schedule F (Form 1040)	5	
6 Ordinary gain or (loss). Attach Form 4797	6	
7 Other income. List type and amount ▶	7	102
8 <b>Total ordinary income.</b> Combine lines 1, 2a, and 3 through 7	8	

**Section B—Capital Gains (Losses)**

9 Total short-term capital gain or (loss). Attach Schedule D, Part I (Form 1041)	9	
10 Total long-term capital gain or (loss). Attach Schedule D, Part II (Form 1041)	10	
11 Unrecaptured section 1250 gain	11	
12 28% gain	12	
13 <b>Total capital gains (losses).</b> Combine lines 9 and 10	13	

**Section C—Nontaxable Income**

14 Tax-exempt interest	14	
15 Other nontaxable income. List type and amount ▶	15	
16 <b>Total nontaxable income.</b> Add lines 14 and 15	16	

**Section D—Deductions**

17 Interest	17	200
18 Taxes (see the instructions)	18	201
19 Trustee fees	19	202
20 Attorney, accountant, and return preparer fees	20	203
21 Other allowable deductions. Attach statement (see the instructions)	21	204
22 <b>Total.</b> Add lines 17 through 21	22	
23 Charitable deduction	23	

**Section E—Deductions Allocable to Income Categories (Section 664 trust only)**

24a Enter the amount from line 22 allocable to ordinary income	24a	
b Subtract line 24a from line 8	24b	
25a Enter the amount from line 22 allocable to capital gains (losses)	25a	
b Subtract line 25a from line 13	25b	
26a Enter the amount from line 22 allocable to nontaxable income	26a	
b Subtract line 26a from line 16	26b	

For Paperwork Reduction Act Notice, see the instructions.

Form **5227** (2018)

DAA

**Part IV Balance Sheet** (see the instructions)

Assets		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value	(c) FMV (see the instructions)
38	Cash—non-interest-bearing .....	38	400	
39	Savings and temporary cash investments .....	39	401	
40a	Accounts receivable .....	40a	402	
b	Less: allowance for doubtful accounts .....	40b	403	
41	Receivables due from officers, directors, trustees, and other disqualified persons (attach statement) .....	41	404	
42a	Other notes and loans receivable .....	42a	405	
b	Less: allowance for doubtful accounts .....	42b	406	
43	Inventories for sale or use .....	43	407	
44	Prepaid expenses and deferred charges .....	44	408	
45a	Investments—U.S. and state government obligations (attach statement) .....	45a	415	
b	Investments—corporate stock (attach statement) .....	45b	416	
c	Investments—corporate bonds (attach statement) .....	45c	417	
46a	Investments—land, buildings, and equipment: basis (att. statement) .....	46a	418	
b	Less: accumulated depreciation .....	46b	419	
47	Investments—other (attach statement) .....	47	420	
48a	Land, buildings, and equipment: basis .....	48a	425	
b	Less: accumulated depreciation .....	48b	426	
49	Other assets. Describe ► .....	49	432	
50	<b>Total assets.</b> Add lines 38 through 49 (must equal line 60) .....	50		
<b>Liabilities</b>				
51	Accounts payable and accrued expenses .....	51	440	
52	Deferred revenue .....	52	441	
53	Loans from officers, directors, trustees, and other disqualified persons .....	53	442	
54	Mortgages and other notes payable (attach statement) .....	54	450	
55	Other liabilities. Describe ► .....	55	451	
56	<b>Total liabilities.</b> Add lines 51 through 55 .....	56		
<b>Net Assets</b>				
57	Trust principal or corpus .....	57	465	
58a	Undistributed income .....	58a	466	
b	Undistributed capital gains .....	58b	467	
c	Undistributed nontaxable income .....	58c	468	
59	<b>Total net assets.</b> Add lines 57 through 58c .....	59		
60	<b>Total liabilities and net assets.</b> Add lines 56 and 59 .....	60		



Form 1041-A, Page 1

Form **1041-A**

(Rev. September 2018)  
Department of the Treasury  
Internal Revenue Service

**U.S. Information Return  
Trust Accumulation of Charitable Amounts**

▶ Go to [www.irs.gov/Form1041A](http://www.irs.gov/Form1041A) for the latest information.  
For calendar year

OMB No. 1545-0094

Name of trust

Employer identification number

Name of trustee

Number, street, and room or suite no. (or P.O. box)

City or town, state, and ZIP code

**Part I Income and Deductions** (See the instructions for Form 1041 or Form 5227.) **If total income is \$25,000 or less, skip lines 1-8 and enter total income on line 9.**

Income	1	Interest income	1	100
	2	Dividends	2	101
	3	Business income or (loss) (attach Schedule C or C-EZ (Form 1040))	3	
	4	Capital gain or (loss) (attach Schedule D (Form 1041))	4	
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5	
	6	Farm income or (loss) (attach Schedule F (Form 1040))	6	
	7	Ordinary gain or (loss) (attach Form 4797)	7	
	8	Other income (state type of income)	8	102
	9	<b>Total income (combine lines 1 through 8)</b>	9	
Deductions	10	Interest	10	200
	11	Taxes	11	201
	12	Charitable deduction (itemize by charitable purpose; include payee's name and address)	12	
	13	Trustee fees	13	202
	14	Attorney, accountant, and return preparer fees	14	203
	15	Other deductions (attach schedule)	15	204

**Part II Distributions of Income Set Aside for Charitable Purposes** (see instructions)

16	Accumulated income set aside in prior tax years for which a deduction was claimed under section 642(c)	16	
17	Income set aside in prior tax years for which a deduction was claimed under section 642(c) and which was distributed during the current tax year (itemize by charitable purpose; include payee's name and address):		
a		17a	
b		17b	
c		17c	
d		17d	
e		17e	
18	Total (add lines 17a through 17e)	18	
19	Balance (subtract line 18 from line 16)	19	
20	Income set aside during the current tax year for which a deduction was claimed under section 642(c) (included in Part I, line 12)	20	
21	Carryover (add lines 19 and 20)	21	

**Part III Distributions of Principal for Charitable Purposes** (see instructions)

22	Principal distributed in prior tax years for charitable purposes	22	
23	Principal distributed during the current tax year for charitable purposes (itemize by charitable purpose; include payee's name and address):		
a		23a	
b		23b	
c		23c	
d		23d	
e		23e	
24	<b>Total</b> (add lines 23a through 23e)	24	

For Paperwork Reduction Act Notice, see the instructions.

Form **1041-A** (Rev. 9-2018)

DAA

**Part IV Balance Sheets** (see instructions). **If line 9, page 1, is \$25,000 or less, complete only lines 38, 42, and 45** (see instructions).

<b>Assets</b>		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value
<b>25</b>	Cash—non-interest bearing	<b>25</b>	300
<b>26</b>	Savings and temporary cash investments	<b>26</b>	301
<b>27a</b>	Accounts receivable	<b>27a</b> 302	
<b>b</b>	Less: allowance for doubtful accounts	<b>27b</b> 303	
<b>28a</b>	Notes and loans receivable	<b>28a</b> 305	
<b>b</b>	Less: allowance for doubtful accounts	<b>28b</b> 306	
<b>29</b>	Inventories for sale or use	<b>29</b>	307
<b>30</b>	Prepaid expenses and deferred charges	<b>30</b>	308
<b>31</b>	Investments—U.S. and state government obligations (attach schedule)	<b>31</b>	315
<b>32</b>	Investments—corporate stock (attach schedule)	<b>32</b>	316
<b>33</b>	Investments—corporate bonds (attach schedule)	<b>33</b>	317
<b>34a</b>	Investments—land, buildings, and equipment: basis	<b>34a</b> 318	
<b>b</b>	Less: accumulated depreciation	<b>34b</b> 319	
<b>35</b>	Investments—other (attach schedule)	<b>35</b>	320
<b>36a</b>	Land, buildings, and equipment: basis	<b>36a</b> 325	
<b>b</b>	Less: accumulated depreciation	<b>36b</b> 326	
<b>37</b>	Other assets (describe ▶ )	<b>37</b>	342
<b>38</b>	<b>Total assets</b> (add lines 25 through 37)	<b>38</b>	
<b>Liabilities</b>			
<b>39</b>	Accounts payable and accrued expenses	<b>39</b>	340
<b>40</b>	Mortgages and other notes payable (attach schedule)	<b>40</b>	350
<b>41</b>	Other liabilities (describe ▶ )	<b>41</b>	351
<b>42</b>	<b>Total liabilities</b> (add lines 39 through 41)	<b>42</b>	
<b>Net Assets</b>			
<b>43</b>	Trust principal or corpus	<b>43</b>	365
<b>44</b>	Undistributed income and profits	<b>44</b>	368
<b>45</b>	<b>Total net assets</b> (add lines 43 and 44)	<b>45</b>	
<b>46</b>	<b>Total liabilities and net assets</b> (add lines 42 and 45)	<b>46</b>	

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than trustee) is based on all information of which preparer has any knowledge.

Signature of trustee or officer representing trustee \_\_\_\_\_ Date \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Form 1041-QFT, Page 1

Form **1041-QFT**

**U.S. Income Tax Return for Qualified Funeral Trusts**

OMB No. 1545-1593

**2018**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form1041QFT](http://www.irs.gov/Form1041QFT) for the latest information.

For calendar year 2018 or short year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**Part I General Information**

<p><b>1</b> Name of trust or other entity filing return _____</p>	<p><b>2</b> Employer identification number (EIN) _____</p>
<p><b>3a</b> Name and title of trustee _____</p>	
<p><b>3b</b> Number, street, and room or suite no. (If a P.O. box, see the instructions.) _____</p>	
<p><b>3c</b> City or town, state, and ZIP code _____</p>	
<p><b>4</b> Number of QFTs included on this return _____</p>	
<p><b>5</b> Check applicable boxes:  <input type="checkbox"/> Initial return    <input type="checkbox"/> Amended return    <input type="checkbox"/> Final return    <input type="checkbox"/> Change in the fiduciary or fiduciary's name    <input type="checkbox"/> Change in fiduciary's address</p>	

**Part II Tax Computation**

<b>Income</b>	<b>1a</b> Interest income .....		<b>1a</b>	100
	<b>b</b> Tax-exempt interest. Don't include on line 1a .....	<b>1b</b>		
	<b>2a</b> Total ordinary dividends .....		<b>2a</b>	101
	<b>b</b> Qualified dividends .....	<b>2b</b>		
	<b>3</b> Capital gain or (loss) (attach Schedule D (Form 1041)) .....		<b>3</b>	
	<b>4</b> Other income. List type and amount .....		<b>4</b>	102
	<b>5</b> Total income. Combine lines 1a, 2a, 3, and 4 .....		<b>5</b>	
<b>Deductions</b>	<b>6</b> Taxes .....		<b>6</b>	201
	<b>7</b> Trustee fees .....		<b>7</b>	202
	<b>8</b> Attorney, accountant, and return preparer fees .....		<b>8</b>	203
	<b>9</b> Other deductions .....		<b>9</b>	200, 204
	<b>10</b> Total deductions. Add lines 6 through 9 .....		<b>10</b>	
<b>Tax and Payments</b>	<b>11</b> Taxable income. Subtract line 10 from line 5 .....		<b>11</b>	
	<b>12</b> Tax. (If this is a composite return, check here <input type="checkbox"/> ) .....		<b>12</b>	
	<b>13</b> Credits (see instructions). Specify the credits claimed .....		<b>13</b>	
	<b>14</b> Subtract line 13 from line 12 .....		<b>14</b>	
	<b>15</b> Net Investment Income Tax from Form 8960, line 21 .....		<b>15</b>	
	<b>16</b> Total tax. Add lines 14 and 15 .....		<b>16</b>	
	<b>17</b> Payments (see instructions) .....		<b>17</b>	
	<b>18</b> Tax due. If line 17 is smaller than line 16, enter amount owed .....		<b>18</b>	
	<b>19</b> Overpayment. If line 17 is larger than line 16, enter amount overpaid .....		<b>19</b>	
	<b>20</b> Amount of line 19 to be: <b>a</b> Credited to 2019 estimated tax ▶ <b>b</b> Refunded ▶ <b>20</b>			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than trustee) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	<p>Signature of trustee or officer representing trustee _____ Date _____</p>	<p>May the IRS discuss this return with the preparer shown below (see instr.)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<b>Paid Preparer Use Only</b>	Print/Type preparer's name _____	Preparer's signature _____
	Firm's name ▶ _____	Firm's EIN ▶ _____
	Firm's address ▶ _____	Phone no. _____

For Paperwork Reduction Act Notice, see instructions. Form **1041-QFT** (2018)

DAA

Schedule C, Page 1

<p><b>SCHEDULE C</b> <b>(Form 1040)</b></p> <p><small>Department of the Treasury Internal Revenue Service (99)</small></p>	<p><b>Profit or Loss From Business</b> <b>(Sole Proprietorship)</b></p> <p>▶ Go to <a href="http://www.irs.gov/ScheduleC">www.irs.gov/ScheduleC</a> for instructions and the latest information. ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.</p>	<p><small>OMB No. 1545-0074</small></p> <p style="font-size: 24pt; font-weight: bold;">2018</p> <p><small>Attachment Sequence No. <b>09</b></small></p>
<p>Name of proprietor</p>		<p>Social security number (SSN)</p>
<p><b>A</b> Principal business or profession, including product or service (see instructions)</p>		<p><b>B</b> Enter code from instructions</p>
<p><b>C</b> Business name. If no separate business name, leave blank.</p>		<p><b>D</b> Employer ID number (EIN) (see instr.)</p>
<p><b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code</p>		
<p><b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶</p>		
<p><b>G</b> Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses</p>		<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>H</b> If you started or acquired this business during 2018, check here</p>		<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>I</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions)</p>		<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>J</b> If "Yes," did you or will you file required Forms 1099?</p>		<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Part I Income</b></p>		
<p><b>1</b> 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</p>		<p><input type="checkbox"/> <b>1</b> 801</p>
<p><b>2</b> Returns and allowances</p>		<p><b>2</b> 802</p>
<p><b>3</b> Subtract line 2 from line 1</p>		<p><b>3</b></p>
<p><b>4</b> Cost of goods sold (from line 42)</p>		<p><b>4</b></p>
<p><b>5</b> Gross profit. Subtract line 4 from line 3</p>		<p><b>5</b></p>
<p><b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)</p>		<p><b>6</b> 806</p>
<p><b>7</b> Gross income. Add lines 5 and 6</p>		<p><b>7</b></p>
<p><b>Part II Expenses. Enter expenses for business use of your home only on line 30.</b></p>		
<p><b>8</b> Advertising</p>		<p><b>8</b> 808</p>
<p><b>9</b> Car and truck expenses (see instructions)</p>		<p><b>9</b> 810</p>
<p><b>10</b> Commissions and fees</p>		<p><b>10</b> 811</p>
<p><b>11</b> Contract labor (see instructions)</p>		<p><b>11</b> 828</p>
<p><b>12</b> Depletion</p>		<p><b>12</b> 812</p>
<p><b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)</p>		<p><b>13</b> 813</p>
<p><b>14</b> Employee benefit programs (other than on line 19)</p>		<p><b>14</b> 814</p>
<p><b>15</b> Insurance (other than health)</p>		<p><b>15</b> 815</p>
<p><b>16</b> Interest (see instructions):</p>		
<p><b>a</b> Mortgage (paid to banks, etc.)</p>		<p><b>16a</b> 816</p>
<p><b>b</b> Other</p>		<p><b>16b</b> 886</p>
<p><b>17</b> Legal and professional services</p>		<p><b>17</b> 817</p>
<p><b>18</b> Office expense (see instructions)</p>		<p><b>18</b> 818</p>
<p><b>19</b> Pension and profit-sharing plans</p>		<p><b>19</b> 819</p>
<p><b>20</b> Rent or lease (see instructions):</p>		
<p><b>a</b> Vehicles, machinery, and equipment</p>		<p><b>20a</b> 820</p>
<p><b>b</b> Other business property</p>		<p><b>20b</b> 880</p>
<p><b>21</b> Repairs and maintenance</p>		<p><b>21</b> 821</p>
<p><b>22</b> Supplies (not included in Part III)</p>		<p><b>22</b> 822</p>
<p><b>23</b> Taxes and licenses</p>		<p><b>23</b> 823</p>
<p><b>24</b> Travel and meals:</p>		
<p><b>a</b> Travel</p>		<p><b>24a</b> 824</p>
<p><b>b</b> Deductible meals (see instructions)</p>		<p><b>24b</b> 884</p>
<p><b>25</b> Utilities</p>		<p><b>25</b> 825</p>
<p><b>26</b> Wages (less employment credits)</p>		<p><b>26</b> 826</p>
<p><b>27a</b> Other expenses (from line 48)</p>		<p><b>27a</b> 827</p>
<p><b>b</b> Reserved for future use</p>		<p><b>27b</b></p>
<p><b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27a</p>		<p><b>28</b></p>
<p><b>29</b> Tentative profit or (loss). Subtract line 28 from line 7</p>		<p><b>29</b></p>
<p><b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> 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</p>		<p><b>30</b></p>
<p><b>31</b> Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>. • If a loss, you <b>must</b> go to line 32.</p>		<p><b>31</b></p>
<p><b>32</b> 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 <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>. • If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</p>		<p><b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.</p>
<p><small>XXXX,XXXXX For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code; the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a sole proprietorship's utility expense amount to Screen C in UltraTax CS. If the proper tax code number were 825, you would use tax code number 1825 to transfer the first unit's utility amounts, and 2825 to transfer the second unit's utility amounts.</small></p>		
		<p><b>Schedule C (Form 1040) 2018</b></p>

**Part III Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a  Cost b  Lower of cost or market c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	
36	Purchases less cost of items withdrawn for personal use	836
37	Cost of labor. Do not include any amounts paid to yourself	837
38	Materials and supplies	838
39	Other costs	839
40	Add lines 35 through 39	
41	Inventory at end of year	841
42	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4	

**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 2018, 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?  Yes  No

46 Do you (or your spouse) have another vehicle available for personal use?  Yes  No

47a Do you have evidence to support your deduction?  Yes  No

b If "Yes," is the evidence written?  Yes  No

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

48	<b>Total other expenses.</b> Enter here and on line 27a	48
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**Schedule E, Rental Real Estate and Royalties**

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

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

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

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

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **13**

Name(s) shown on return

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 or C-EZ (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 2018 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	B	A	B	A	B
A							
B							
C							

**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
<b>3</b> Rents received	<b>3</b>	503		
<b>4</b> Royalties received	<b>4</b>	504		
<b>Expenses:</b>				
<b>5</b> Advertising	<b>5</b>	505		
<b>6</b> Auto and travel (see instructions)	<b>6</b>	506		
<b>7</b> Cleaning and maintenance	<b>7</b>	507		
<b>8</b> Commissions	<b>8</b>	508		
<b>9</b> Insurance	<b>9</b>	509		
<b>10</b> Legal and other professional fees	<b>10</b>	510		
<b>11</b> Management fees	<b>11</b>	511		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	512, 588		
<b>13</b> Other interest	<b>13</b>	513		
<b>14</b> Repairs	<b>14</b>	514		
<b>15</b> Supplies	<b>15</b>	515		
<b>16</b> Taxes	<b>16</b>	516		
<b>17</b> Utilities	<b>17</b>	517		
<b>18</b> Depreciation expense or depletion	<b>18</b>	520, 580		
<b>19</b> Other (list) ▶	<b>19</b>	518		
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>			
<b>21</b> 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	<b>21</b>			
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	<b>22</b>			
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23e</b>			
<b>24</b> Income. Add positive amounts shown on line 21. Do not include any losses	<b>24</b>			
<b>25</b> Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			
<b>26</b> 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), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>			

**For Paperwork Reduction Act Notice, see the separate instructions.**

Schedule E (Form 1040) 2018

DAA XXXXX,XXXXX For multiple-unit input screens, five or six digits in the TLG designate the input screen location. For example, assume you are transferring a rental's utility expense amount to Screen Rent in UltraTax CS. If the proper TLG number for the first unit's utilities were 10517, you would transfer the second unit's utility amounts with a TLG number of 20517.

Schedule F, Page 1

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.  
▶ Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **14**

Name of proprietor

Social security number (SSN)

**A** Principal crop or activity **B** Enter code from Part IV **C** Accounting method:  Cash  Accrual **D** Employer ID number (EIN), (see instr.)

**E** Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on passive losses. Yes  No

**F** Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? Yes  No

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

**Part I Farm Income – Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>	601	
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>	602	
<b>c</b> Subtract line 1b from line 1a			<b>1c</b>
<b>2</b> Sales of livestock, produce, grains, and other products you raised			<b>2</b> 604
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	605	<b>3b</b> Taxable amount
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	606	<b>4b</b> Taxable amount
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election			<b>5a</b> 607
<b>b</b> CCC loans forfeited	<b>5b</b>	687	<b>5c</b> Taxable amount
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)			
<b>a</b> Amount received in 2018	<b>6a</b>	608	<b>6b</b> Taxable amount
<b>c</b> If election to defer to 2019 is attached, check here <input type="checkbox"/>			<b>6d</b> Amount deferred from 2017
<b>7</b> Custom hire (machine work) income			<b>7</b> 609
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			<b>8</b> 610
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			<b>9</b>

**Part II Farm Expenses – Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

<b>10</b> Car and truck expenses (see instructions). Also attach Form 4562	<b>10</b>	612	<b>23</b> Pension and profit-sharing plans	<b>23</b>	625
<b>11</b> Chemicals	<b>11</b>	613	<b>24</b> Rent or lease (see instructions):		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>	614	<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	626
<b>13</b> Custom hire (machine work)	<b>13</b>	615	<b>b</b> Other (land, animals, etc.)	<b>24b</b>	686
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>	616	<b>25</b> Repairs and maintenance	<b>25</b>	627
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>	617	<b>26</b> Seeds and plants	<b>26</b>	628
<b>16</b> Feed	<b>16</b>	618	<b>27</b> Storage and warehousing	<b>27</b>	629
<b>17</b> Fertilizers and lime	<b>17</b>	619	<b>28</b> Supplies	<b>28</b>	630
<b>18</b> Freight and trucking	<b>18</b>	620	<b>29</b> Taxes	<b>29</b>	631
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	621	<b>30</b> Utilities	<b>30</b>	632
<b>20</b> Insurance (other than health)	<b>20</b>	622	<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	633
<b>21</b> Interest (see instructions)			<b>32</b> Other expenses (specify):		
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	623	<b>a</b>	<b>32a</b>	634
<b>b</b> Other	<b>21b</b>	683	<b>b</b>	<b>32b</b>	684
<b>22</b> Labor hired (less employment credits)	<b>22</b>	624	<b>c</b>	<b>32c</b>	
			<b>d</b>	<b>32d</b>	
			<b>e</b>	<b>32e</b>	
			<b>f</b>	<b>32f</b>	
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions				<b>33</b>	
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9				<b>34</b>	

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

**35** Reserved for future use.

**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2018

XXXX,XXXXX For multiple-unit input screens, four or five digits in the tax code designate the input screen location. The last three digits are the tax code; the first digit or two indicate the unit number for the appropriate input screen. For example, assume you are transferring a farm's utility expense amount to Screen F in UltraTax CS. If the proper tax code number were 632, you would use tax code number 1632 to transfer the first unit's utility amounts, and 2632 to transfer the second unit's utility amounts.

DAA

Schedule F, Page 2

Schedule F (Form 1040) 2018

Page 2

**Part III Farm Income – Accrual Method** (see instructions).

37	Sales of livestock, produce, grains, and other products (see instructions)			37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	605	38b	Taxable amount
39a	Agricultural program payments	39a	606	39b	Taxable amount
40	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election			40a	607
b	CCC loans forfeited	40b	687	40c	Taxable amount
41	Crop insurance proceeds			41	608
42	Custom hire (machine work) income			42	609
43	Other income (see instructions)			43	610
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45			
46	Cost of livestock, produce, grains, and other products purchased during the year	46	647		
47	Add lines 45 and 46	47			
48	Inventory of livestock, produce, grains, and other products at end of year	48	649		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			49	
50	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9			50	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)

Schedule F (Form 1040) 2018

DAA