

**IRS e-file Signature Authorization**

**2018**

Department of the Treasury  
Internal Revenue Service

▶ **Return completed Form 8879 to your ERO. (Don't send to the IRS.)**  
▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name <b>NAVEEN BHOGIREDDY</b>	Social security number <b>755-10-9809</b>
Spouse's name	Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31, 2018 (Whole dollars only)**

<b>1</b> Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	<b>1</b>	<b>23,140.</b>
<b>2</b> Total tax (Form 1040, line 15; Form 1040NR, line 61)	<b>2</b>	<b>1,145.</b>
<b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	<b>3</b>	<b>1,577.</b>
<b>4</b> Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	<b>4</b>	<b>432.</b>
<b>5</b> Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	<b>5</b>	

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

I authorize GLOBAL TAXES LLC to enter or generate my PIN as my signature on my tax year 2018 electronically filed income tax return.

0	9	8	0	9
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Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's PIN: check one box only**

I authorize \_\_\_\_\_ to enter or generate my PIN as my signature on my tax year 2018 electronically filed income tax return.

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Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below**

**Part III Certification and Authentication – Practitioner PIN Method Only**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

5	8	7	2	7	8	1	2	3	4	5
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Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

beginning , 2018, and ending , 20

Please print or type

Your first name and initial: NAVEEN
Last name: BHOGIREDDY
Identifying number: 755-10-9809
Present home address: 2 ALLANDALE DR, NEWARK DE 19713

Filing Status

1 Reserved, 2 Single nonresident alien, 3 Reserved, 4 Reserved, 5 Married nonresident alien, 6 Qualifying widow(er)
Child's name

Dependents

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

Table with 5 columns: (1) First name, Last name, (2) Identifying number, (3) Relationship, (4) Child tax credit, Credit for other dependents

Income Effectively Connected With U.S. Trade/Business

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

Table with 3 columns: Description, Amount, Total. Includes lines 8-23 for various income types.

Adjusted Gross Income

Table with 3 columns: Description, Amount, Total. Includes lines 24-35 for adjustments to gross income.

Tax and Credits

Table with 3 columns: Description, Amount, Total. Includes lines 36-39 for tax and credits.

<b>Tax and Credits</b> <i>(continued)</i>	40	Add lines 37 through 39	40	12,000.
	41	<b>Taxable income.</b> Subtract line 40 from line 36. If zero or less, enter -0-	41	11,140.
	42	<b>Tax</b> (see instr.). Check if any is from Form(s): a <input type="checkbox"/> 8814 b <input type="checkbox"/> 4972 c <input type="checkbox"/>	42	1,145.
	43	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	43	
	44	Excess advance premium tax credit repayment. Attach Form 8962	44	
	45	Add lines 42, 43, and 44	45	1,145.
	46	Foreign tax credit. Attach Form 1116 if required	46	
	47	Credit for child and dependent care expenses. Attach Form 2441	47	
	48	Retirement savings contributions credit. Attach Form 8880	48	
	49	Child tax credit and credit for other dependents (see instructions)	49	
	50	Residential energy credit. Attach Form 5695	50	
	51	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	51	
	52	Add lines 46 through 51. These are your <b>total credits</b>	52	
53	Subtract line 52 from line 45. If zero or less, enter -0-	53	1,145.	

<b>Other Taxes</b>	54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	54	
	55	Self-employment tax. Attach Schedule SE (Form 1040)	55	
	56	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	56	
	57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57	
	58	Transportation tax (see instructions)	58	
	59a	Household employment taxes from Schedule H (Form 1040)	59a	
	59b	b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	59b	
	60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s)	60	
61	<b>Total tax.</b> Add lines 53 through 60	61	1,145.	

<b>Payments</b>	62	Federal income tax withheld from:		
	a	Form(s) W-2 and 1099	62a	1,577.
	b	Form(s) 8805	62b	
	c	Form(s) 8288-A	62c	
	d	Form(s) 1042-S	62d	
	63	2018 estimated tax payments and amount applied from 2017 return	63	
	64	Additional child tax credit. Attach Schedule 8812	64	
	65	Net premium tax credit. Attach Form 8962	65	
	66	Amount paid with request for extension to file (see instructions)	66	
	67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
	68	Credit for federal tax on fuels. Attach Form 4136	68	
69	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	69		
70	Credit for amount paid with Form 1040-C	70		
71	Add lines 62a through 70. These are your <b>total payments</b>	71	1,577.	

<b>Refund</b> Direct deposit? See instructions.	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you <b>overpaid</b>	72	432.
	73a	Amount of line 72 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	73a	432.
	b Routing number 0 8 1 0 0 0 0 3 2 <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number 3 5 5 0 0 6 7 2 2 3 6 7 e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
74	Amount of line 72 you want <b>applied to your 2019 estimated tax</b>	74		

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

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> <b>Yes.</b> Complete below. <input checked="" type="checkbox"/> <b>No</b>		
	Designee's name	Phone no.	Personal identification number (PIN)

<b>Sign Here</b> Keep a copy of this return for your records.	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation in the United States	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
			SOFTWARE ENGINEER	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	APPANA RUPA VENKATA SATYA SAI MANIKUMAR				P02090332
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			
	GLOBAL TAXES LLC	2530 Pebble Creek Ln Cumming GA 30041			

**Schedule A—Itemized Deductions** (see instructions)

07

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

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

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

**Capital Gains and Losses From Sales or Exchanges of Property**

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

**Schedule OI—Other Information** (see instructions)

Answer all questions

**A** Of what country or countries were you a citizen or national during the tax year? USA

**B** In what country did you claim residence for tax purposes during the tax year? India

**C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No

**D** Were you ever:

1. A U.S. citizen?  Yes  No

2. A green card holder (lawful permanent resident) of the United States?  Yes  No

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

**E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F1

**F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No

If you answered "Yes," indicate the date and nature of the change. ▶ \_\_\_\_\_

**G** List all dates you entered and left the United States during 2018. See instructions.

**Note:** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H.  Canada  Mexico

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

**H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
2016 365, 2017 365, and 2018 300.

**I** Did you file a U.S. income tax return for any prior year?  Yes  No

If "Yes," give the latest year and form number you filed. ▶ 2017 1040NR

**J** Are you filing a return for a trust?  Yes  No

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?  Yes  No

**K** Did you receive total compensation of \$250,000 or more during the tax year?  Yes  No

If "Yes," did you use an alternative method to determine the source of this compensation?  Yes  No

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

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

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

**(e) Total.** Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12. ▶ \_\_\_\_\_

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

**M** Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ▶

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ▶

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

▶ 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.

Name(s) shown on return

NAVEEN BHOGIREDDY

Your social security number

755-10-9809

**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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	HYDERABAD HYDERABAD TELANGANA IN 500072				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	7		<b>A</b> 365	0	<input type="checkbox"/>
<b>B</b>			<b>B</b>		<input type="checkbox"/>
<b>C</b>			<b>C</b>		<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
<b>3</b>	Rents received . . . . .	<b>3</b>		500.		
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>				
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>				
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>				
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>				
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>				
<b>13</b>	Other interest. . . . .	<b>13</b>		3,500.		
<b>14</b>	Repairs. . . . .	<b>14</b>				
<b>15</b>	Supplies . . . . .	<b>15</b>				
<b>16</b>	Taxes . . . . .	<b>16</b>				
<b>17</b>	Utilities. . . . .	<b>17</b>				
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>		700.		
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		4,200.		
<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>		-3,700.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	(	-3,700.)	(	)
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		500.		
<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>		700.		
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		4,200.		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. Do not include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	(	3,700.)		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> 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>				-3,700.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.**

Name(s) shown on return <b>NAVEEN BHOGIREDDY</b>	Business or activity to which this form relates <b>Sch E HYDERABAD</b>	Identifying number <b>755-10-9809</b>
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**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) . . . . .	<b>1</b>	1,000,000.
2 Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	2,500,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	<b>5</b>	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	<b>9</b>	
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 . . . . .	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . .	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions . . . . .	<b>14</b>	700.
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2018 . . . . .	<b>17</b>	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life						
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
22 <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . . . . .	<b>22</b>	700.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	