Form **8879**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

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

OMB No. 1545-0074

2018

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
SURESH KUMAR MYLAM	869-62-7540
Spouse's name	**Spouse's social security number**
MUNEETHA REDDY MUPPALLA	963-99-7790

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

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	102,840.
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	7,221.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	12,666.
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	5,445.
5	Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	

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 ______________________ to enter or generate my PIN 2 7 5 4 0
ERO firm name **Enter five digits, but don't enter all zeros**
as my signature on my tax year 2018 electronically filed income tax return.

☐ 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 9 7 7 9 0
ERO firm name **Enter five digits, but don't enter all zeros**
as my signature on my tax year 2018 electronically filed income tax return.

☐ 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.
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

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2018** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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

Your first name and initial	Last name	Your social security number
SURESH KUMAR	MYLAM	869-62-7540

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial	Last name	Spouse's social security number
MUNEETHA REDDY	MUPPALLA	963-99-7790

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☒ Full-year health care coverage or exempt (see inst.)
☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign (see inst.) ☐ You ☐ Spouse
250 Kennedy	307	

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.
MALDEN MA 02148

If more than four dependents, see inst. and ✓ here ► ☐

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
ADVIK REDDY	MYLAM	447-59-1096	Son	☒	☐
				☐	☐
				☐	☐
				☐	☐

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.)
		SOFTWARE ENGINEER	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		HOMEMAKER	

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
ARVSS MANIKUMAR		P02090332		☐ 3rd Party Designee
Firm's name ► GLOBAL TAXES LLC		Phone no.		☐ Self-employed
Firm's address ► 2530 Pebble Creek Ln Cumming GA 30041				

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	109,430.
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRAs, pensions, and annuities	4a	b Taxable amount	4b	
5a	Social security benefits	5a	b Taxable amount	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	-6,590.		6	102,840.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6			7	102,840.
8	**Standard deduction or itemized deductions** (from Schedule A)			8	24,000.
9	Qualified business income deduction (see instructions)			9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-			10	78,840.
11	**a** Tax (see inst.) 9,221. (check if any from: **1** ☐ Form(s) 8814 **2** ☐ Form 4972 **3** ☐) **b Add** any amount from Schedule 2 and check here ▶ ☐			11	9,221.
12	**a** Child tax credit/credit for other dependents 2,000. **b Add** any amount from Schedule 3 and check here ▶ ☐			12	2,000.
13	Subtract line 12 from line 11. If zero or less, enter -0-			13	7,221.
14	Other taxes. Attach Schedule 4			14	0.
15	Total tax. Add lines 13 and 14			15	7,221.
16	Federal income tax withheld from Forms W-2 and 1099			16	12,666.
17	Refundable credits: **a** EIC (see inst.) ____ **b** Sch. 8812 ____ **c** Form 8863 ____ **Add** any amount from Schedule 5 ____			17	
18	Add lines 16 and 17. These are your total payments			18	12,666.

Standard Deduction for—

- Single or married filing separately, $12,000
- Married filing jointly or Qualifying widow(er), $24,000
- Head of household, $18,000
- If you checked any box under Standard deduction, see instructions.

Refund

19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**		19	5,445.
20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		20a	5,445.
▶ b	Routing number 021200339	▶ c Type: ☒ Checking ☐ Savings		
▶ d	Account number 381038199741			
21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶	21		

Direct deposit? See instructions.

Amount You Owe

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

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2018
Attachment Sequence No. **01**

Name(s) shown on Form 1040: SURESH KUMAR MYLAM & MUNEETHA REDDY MUPPALLA
Your social security number: 869-62-7540

Additional Income

1–9b	Reserved	1–9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	Reserved	15b	
16a	Reserved	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-6,590.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Reserved	20b	
21	Other income. List type and amount ▶	21	
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	-6,590.

Adjustments to Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid **b** Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Reserved	34	
35	Reserved	35	
36	Add lines 23 through 35	36	

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* for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. **13**

Name(s) shown on return: SURESH KUMAR MYLAM & MUNEETHA REDDY MUPPALLA

Your social security number: 869-62-7540

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	1015 SOUTHERN ARTERY NELLORE KARNATAKA IN 999
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	8		**A**	365	0	☐
B			**B**			☐
C			**C**			☐

Type of Property: OTHERS

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

Income:	**Properties:**		**A**	**B**	**C**
3	Rents received	**3**	500.		
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**	4,140.		
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**			
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**	2,950.		
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**	7,090.		
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**	-6,590.		
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	(-6,590.)	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	500.
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**	2,950.
e	Total of all amounts reported on line 20 for all properties	**23e**	7,090.
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**	(6,590.)
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), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. NPA	**26**	-6,590.

Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

▶ To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.

▶ Go to *www.irs.gov/Form8867* for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. **70**

Taxpayer name(s) shown on return: SURESH KUMAR MYLAM & MUNEETHA REDDY MUPPALLA

Taxpayer identification number: 869-62-7540

Enter preparer's name and PTIN: ARVSS MANIKUMAR P02090332

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I–V for the benefit(s), and/or HOH filing status claimed (check all that apply).	EIC	CTC/ ACTC/ODC	AOTC	HOH
	☐	☒	☐	☐

1	Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?	☒ **Yes**	☐ **No**	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒ **Yes**	☐ **No**	☐ **N/A**
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed.	☒ **Yes**	☐ **No**	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐ **Yes**	☒ **No**	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐ **Yes**	☐ **No**	
b	Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐ **Yes**	☐ **No**	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s)	☒ **Yes**	☐ **No**	
	List those documents, if any, that you relied on.			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?	☒ **Yes**	☐ **No**	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☐ **Yes**	☐ **No**	☒ **N/A**
a	Did you complete the required recertification Form 8862?	☐ **Yes**	☐ **No**	☐ **N/A**
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	☐ **Yes**	☐ **No**	☒ **N/A**

Part II — Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	☐ Yes ☐ No			
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐ Yes ☐ No			
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐ Yes ☐ No ☐ N/A			

Part III — Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?		☒ Yes ☐ No		
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?		☐ Yes ☐ No ☐ N/A		
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?		☒ Yes ☐ No ☐ N/A		

Part IV — Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
13 Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			☐ Yes ☐ No	

Part V — Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?				☐ Yes ☐ No

Part VI — Eligibility Certification

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention.*

1. A copy of Form 8867;
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
3. Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.

► **If you have not complied with all due diligence requirements, you may have to pay a $520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒ Yes ☐ No

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2018

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
SURESH KUMAR MYLAM & MUNEETHA REDDY MUPPALLA	Sch E 1015 SOUTHERN ARTERY	869-62-7540

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)	1	1,000,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶ 13		

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	14	2,950.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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	17	
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 ▶ ☐		

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
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i 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

(a) Classification of property	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** 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	22	2,950.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	