


TAX CODE DIAGRAMS

UltraTax/1040

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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.

- Engagement CS[®]
- 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

Note: Retrieving data from a specific general ledger application is limited by return type. For example, you can use tax codes to retrieve 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 retrieve 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](#).

Multiple-unit input screens

Data can be retrieved into the following multiple-unit input screens in UltraTax/1040: C, C-2, Rent, F, F-2, and 4835. 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. For more information, see [Assigning codes to multiple accounts](#) in the Accounting CS help.

For Accounting CS users: Data can be transferred to the multiple-unit input screens, but the data is set up differently. Do not precede the three-digit tax code with the unit number (1, 2, etc.) in the tax code field. Enter the unit number using the Unit field available in the Tax Information section of the Chart of Accounts for the specific client.

Form 1040, Schedule 1, Tax Code Numbers

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2019

Attachment
Sequence No. **01**

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

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Part I Additional Income

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

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	*
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	* 887 = Sch C SE Health Insurance * 888 = Sch C Long-term care * 689 = Sch F SE Health Insurance * 690 = Sch F Long-term care
20	Student loan interest deduction	20	
21	Reserved for future use	21	
22	Add lines 20 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	

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

Schedule 1 (Form 1040 or 1040-SR) 2019

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Schedule C, Page 1 Tax Code Numbers

SCHEDULE C (Form 1040 or 1040-SR) Department of the Treasury Internal Revenue Service (99)	Profit or Loss From Business (Sole Proprietorship) ▶ Go to www.irs.gov/ScheduleC for instructions and the latest information. ▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.	OMB No. 1545-0074 2019 Attachment Sequence No. 09
Name of proprietor		Social security number (SSN)
A Principal business or profession, including product or service (see instructions)		B Enter code from instructions
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses		Yes <input type="checkbox"/> No <input type="checkbox"/>
H If you started or acquired this business during 2019, check here		Yes <input type="checkbox"/> No <input type="checkbox"/>
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)		Yes <input type="checkbox"/> No <input type="checkbox"/>
J If "Yes," did you or will you file required Forms 1099?		Yes <input type="checkbox"/> No <input type="checkbox"/>
Part I Income		
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	1 801 & 850
2 Returns and allowances		2 802
3 Subtract line 2 from line 1		3
4 Cost of goods sold (from line 42)		4
5 Gross profit. Subtract line 4 from line 3		5
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6 806
7 Gross income. Add lines 5 and 6		7
Part II Expenses. Enter expenses for business use of your home only on line 30.		
8 Advertising	8 808	18 Office expense (see instructions)
9 Car and truck expenses (see instructions)	9 810	19 Pension and profit-sharing plans
10 Commissions and fees	10 811	20 Rent or lease (see instructions):
11 Contract labor (see instructions)	11 828	20a Vehicles, machinery, and equipment
12 Depletion	12 812	20b Other business property
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13 813	21 Repairs and maintenance
14 Employee benefit programs (other than on line 19)	14 814	22 Supplies (not included in Part III)
15 Insurance (other than health)	15 815	23 Taxes and licenses
16 Interest (see instructions):		24 Travel and meals:
16a Mortgage (paid to banks, etc.)	16a 816	24a Travel
16b Other	16b 886	24b Deductible meals (see instructions)
17 Legal and professional services	17 817	25 Utilities
		26 Wages (less employment credits)
		27a Other expenses (from line 48)
		27b Reserved for future use
28 Total expenses before expenses for business use of home. Add lines 8 through 27a		28
29 Tentative profit or (loss). Subtract line 28 from line 7		29
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.		30
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.		31
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.
For Paperwork Reduction Act Notice, see the separate instructions.		Schedule C (Form 1040 or 1040-SR) 2019

Schedule C, Page 2 Tax Code Numbers

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 35
36 Purchases less cost of items withdrawn for personal use 36 834
37 Cost of labor. Do not include any amounts paid to yourself 37 835
38 Materials and supplies 38 836
39 Other costs 39 837
40 Add lines 35 through 39 40
41 Inventory at end of year 41 839
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4. 42

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

43 When did you place your vehicle in service for business purposes? (month, day, year)
44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:
a Business b Commuting (see instructions) c Other
45 Was your vehicle available for personal use during off-duty hours? [] 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.

Blank table with multiple rows for listing business expenses not included on lines 8-26 or line 30.

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

Schedule E, Tax Code Numbers

SCHEDULE E
(Form 1040 or 1040-SR)

Supplemental Income and Loss

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

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2019

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

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** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A			A		
B			B		
C			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
3 Rents received	3	503, 525		
4 Royalties received	4	504		
Expenses:				
5 Advertising	5	505		
6 Auto and travel (see instructions)	6	506 Auto; 521 Travel		
7 Cleaning and maintenance	7	507		
8 Commissions	8	508		
9 Insurance	9	509		
10 Legal and other professional fees	10	510		
11 Management fees	11	511		
12 Mortgage interest paid to banks, etc. (see instructions)	12	512		
13 Other interest	13	513 Other Interest; 519 Other Mortgage Interest; 522 Qualified Mtg Insurance		
14 Repairs	14	514		
15 Supplies	15	515		
16 Taxes	16	516		
17 Utilities	17	517		
18 Depreciation expense or depletion	18	520 Depreciation 580 Depletion		
19 Other (list) ▶	19	518		
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26			

For Paperwork Reduction Act Notice, see the separate instructions.
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Schedule E (Form 1040 or 1040-SR) 2019

Schedule F, Page 1 Tax Code Numbers

SCHEDULE F
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
▶ Go to www.irs.gov/ScheduleF for instructions and the latest information.

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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 2019? If "No," see instructions for limit on passive losses

Yes No

F Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions

Yes No

G If "Yes," did you or will you file required Form(s) 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.)

1a Sales of livestock and other resale items (see instructions)	1a	600, 601	
b Cost or other basis of livestock or other items reported on line 1a	1b	602	
c Subtract line 1b from line 1a			1c
2 Sales of livestock, produce, grains, and other products you raised			2 603, 604
3a Cooperative distributions (Form(s) 1099-PATR)	3a	605	3b Taxable amount
4a Agricultural program payments (see instructions)	4a	606	4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election			5a 607
b CCC loans forfeited	5b	687	5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2019	6a	608	6b Taxable amount
c If election to defer to 2020 is attached, check here <input type="checkbox"/>			6d Amount deferred from 2018
			6d 688
7 Custom hire (machine work) income			7 609, 659
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8 610, 611
9 Gross income. 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			9

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10	612	23 Pension and profit-sharing plans	23	625
11 Chemicals	11	613	24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12	614	a Vehicles, machinery, equipment	24a	626
13 Custom hire (machine work)	13	615	b Other (land, animals, etc.)	24b	686
14 Depreciation and section 179 expense (see instructions)	14	616	25 Repairs and maintenance	25	627
15 Employee benefit programs other than on line 23	15	617	26 Seeds and plants	26	628
16 Feed	16	618	27 Storage and warehousing	27	629
17 Fertilizers and lime	17	619	28 Supplies	28	630
18 Freight and trucking	18	620	29 Taxes	29	631
19 Gasoline, fuel, and oil	19	621	30 Utilities	30	632
20 Insurance (other than health)	20	622	31 Veterinary, breeding, and medicine	31	633
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	623	a	32a	634
b Other	21b	683	b	32b	
22 Labor hired (less employment credits)	22	624	c	32c	
			d	32d	
			e	32e	
			f	32f	685
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions				33	
34 Net farm profit or (loss). Subtract line 33 from line 9				34	

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 or 1040-SR) 2019

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Schedule F, Page 2 Tax Code Numbers

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

37	Sales of livestock, produce, grains, and other products (see instructions)	37	637, 638
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, 659
43	Other income (see instructions)	43	610, 611
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	Gross income. 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 or 1040-SR) 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 1040-SR).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040 or 1040-SR).
- 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)

Form 4835, Tax Code Numbers

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ Attach to Form 1040, Form 1040-SR, or Form 1040-NR.
▶ Go to www.irs.gov/Form4835 for the latest information.

OMB No. 1545-0074

2019

Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2019? See instructions. Yes No

Part I Gross Farm Rental Income – Based on Production. Include amounts converted to cash or the equivalent.

1 Income from production of livestock, produce, grains, and other crops		1	701
2a Cooperative distributions (Form(s) 1099-PATR)	2a 702	2b Taxable amount	2b
3a Agricultural program payments (see instructions)	3a 703	3b Taxable amount	3b
4 Commodity Credit Corporation (CCC) loans (see instructions):			
a CCC loans reported under election		4a	704
b CCC loans forfeited	4b 784	4c Taxable amount	4c
5 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2019	5a 705	5b Taxable amount	5b
c If election to defer to 2020 is attached, check here <input type="checkbox"/>		5d Amount deferred from 2018	5d 785
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	706
7 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040 or 1040-SR), line 42.		7	

Part II Expenses – Farm Rental Property. Do not include personal or living expenses.

8 Car and truck expenses (see Schedule F (Form 1040 or 1040-SR) instructions). Also attach Form 4562	8 708	21 Pension and profit-sharing plans	21 721
9 Chemicals	9 709	22 Rent or lease:	
10 Conservation expenses (see instructions)	10 710	a Vehicles, machinery, and equipment (see instructions)	22a 722
11 Custom hire (machine work)	11 711	b Other (land, animals, etc.)	22b 782
12 Depreciation and section 179 expense deduction not claimed elsewhere	12 712	23 Repairs and maintenance	23 723
13 Employee benefit programs other than on line 21 (see Schedule F (Form 1040 or 1040-SR) instructions)	13 713	24 Seeds and plants	24 724
14 Feed	14 714	25 Storage and warehousing	25 725
15 Fertilizers and lime	15 715	26 Supplies	26 726
16 Freight and trucking	16 716	27 Taxes	27 727
17 Gasoline, fuel, and oil	17 717	28 Utilities	28 728
18 Insurance (other than health)	18 718	29 Veterinary, breeding, and medicine	29 729
19 Interest (see instructions):		30 Other expenses (specify):	
a Mortgage (paid to banks, etc.)	19a 719	a	30a 730
b Other	19b 789	b	30b
20 Labor hired (less employment credits) (see Schedule F (Form 1040 or 1040-SR) instructions)	20 720	c	30c
		d	30d
		e	30e
		f	30f
		g	30g 781
31 Total expenses. Add lines 8 through 30g. See instructions			31
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040 or 1040-SR), line 40. If the result is a loss, you must go to line 34. See instructions			32
33 Reserved for future use			33
34 If line 32 is a loss, check the box that describes your investment in this activity. See instructions		34a	All investment is at risk.
c You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040 or 1040-SR), line 40. See instructions		34b	Some investment is not at risk.
		34c	

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

Form **4835** (2019)

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