

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2019

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Attachment Sequence No. 179

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

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Includes DONALD J & MELANIA < TRUMP and TRUMP INTERNATIONAL GOLF CLUB SCOTLAND.

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.

Table with 13 rows for Part I. Columns include line numbers and descriptions of property and costs. Includes lines 1-5 for maximum amount, total cost, and limitations, and lines 6-13 for detailed property information and deductions.

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.)

Table with 3 rows for Part II. Columns include line numbers and descriptions of special depreciation allowance and other depreciation. Includes lines 14, 15, and 16.

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

Section A

Table with 2 rows for Section A. Columns include line numbers and descriptions of MACRS deductions. Includes lines 17 and 18.

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows 19a through i.

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

Table with 4 rows for Section C. Columns include line numbers and descriptions of alternative depreciation system assets. Includes rows 20a through d.

Part IV Summary (See instructions.)

Table with 2 rows for Part IV. Columns include line numbers and descriptions of summary amounts. Includes lines 21 and 22.

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

Cat. No. 12906N

Form **4562** (2019)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
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**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions. **25**

**26** Property used more than 50% in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%				S/L -		
		%				S/L -		
		%				S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29**

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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**42** Amortization of costs that begins during your 2019 tax year (see instructions):

(a)	(b)	(c)	(d)	(e)	(f)

**43** Amortization of costs that began before your 2019 tax year **43**

**44 Total.** Add amounts in column (f). See the instructions for where to report **44**

## Additional Data

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**Software ID:**

**Software Version:**

**SSN:**

**Spouse SSN:**

**Name:** DONALD J & MELANIA<TRUMP

**TY 2019 Itemized Other Categories Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Regulation:** IRC Section 6038 & Treasury Regulation 1.6038-3(g)

Description	Amount
OTHER INCOME	43,772,989

**TY 2019 Itemized Other Categories Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Regulation:** IRC Section 6038 & Treasury Regulation 1.6038-3(g)

Description	Amount
OTHER INCOME	44,199,208

**TY 2019 Itemized other current assets schedule**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
TRUMP INTERNATIONAL GOLF CLUB SCOTLAND LIMITED	98-0485744	MISCELLANEOUS RECEIVABLES	77,374	50,212
		PREPAID EXPENSE	120,239	101,905

**TY 2019 Itemized other current liabilities schedule**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
TRUMP INTERNATIONAL GOLF CLUB SCOTLAND LIMITED	98-0485744	OTHER PAYABLES	415,106	539,569



**TY 2019 Itemized other assets schedule**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
TRUMP INTERNATIONAL GOLF CLUB SCOTLAND LIMITED	98-0485744	UNREALIZED CONVERSION GAIN/LOSS	12,008,247	11,255,084
		INTELLECTUAL PROPERTY	1,936	1,995

**Additional Data**

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**Software ID:**  
**Software Version:**  
**SSN:**  
**Spouse SSN:**  
**Name:** DONALD J & MELANIA<TRUMP

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Form **8938**

**Statement of Specified Foreign Financial Assets**

OMB No. 1545-2195

▶ Go to [www.irs.gov/Form8938](http://www.irs.gov/Form8938) for instructions and the latest information.

▶ Attach to your tax return.

**2019**

Department of the Treasury  
Internal Revenue Service

For calendar year 2019 or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

Attachment  
Sequence No. 175

If you have attached continuation statements, check here  Number of continuation statements \_\_\_\_\_

**1** Name(s) shown on return  
DONALD J & MELANIA<TRUMP

**2** Taxpayer Identification Number (TIN) \_\_\_\_\_

**3** Type of filer

**a**  Specified individual    **b**  Partnership    **c**  Corporation    **d**  Trust

**4** If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)

**a** Name \_\_\_\_\_ **b** TIN \_\_\_\_\_

**Part I Foreign Deposit and Custodial Accounts Summary**

**1.** Number of Deposit Accounts (reported in Part V) . . . . . ▶

**2.** Maximum Value of All Deposit Accounts . . . . . \$

**3.** Number of Custodial Accounts (reported in Part V) . . . . . ▶

**4.** Maximum Value of All Custodial Accounts . . . . . \$

**5.** Were any foreign deposit or custodial accounts closed during the tax year? . . . . .  Yes  No

**Part II Other Foreign Assets Summary**

**1.** Number of Foreign Assets (reported in Part VI) . . . . . ▶

**2.** Maximum Value of All Assets (reported in Part VI) . . . . . \$

**3.** Were any foreign assets acquired or sold during the tax year? . . . . .  Yes  No

**Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)**

(a) Asset Category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
1 Foreign Deposit and Custodial Accounts	1a Interest	\$		
	1b Dividends	\$		
	1c Royalties	\$		
	1d Other income	\$		
	1e Gains (losses)	\$		
	1f Deductions	\$		
	1g Credits	\$		
2 Other Foreign Assets	2a Interest	\$		
	2b Dividends	\$		
	2c Royalties	\$		
	2d Other income	\$		
	2e Gains (losses)	\$		
	2f Deductions	\$		
	2g Credits	\$		

**Part IV Excepted Specified Foreign Financial Assets (see instructions)**

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

**1.** Number of Forms 3520 \_\_\_\_\_ **2.** Number of Forms 3520-A \_\_\_\_\_ **3.** Number of Forms 5471 \_\_\_\_\_ **1**

4. Number of Forms 8621 \_\_\_\_\_

5. Number of Forms 8865 \_\_\_\_\_ 1

**Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary** (see instructions)

If you have more than one account to report in Part V, attach a continuation statement for each additional account (see instructions).

<p>1 Type of account      <input type="checkbox"/> Deposit      <input type="checkbox"/> Custodial</p>	<p>2 Account number or other designation</p>			
<p>3 Check all that apply    a <input type="checkbox"/> Account opened during tax year      b <input type="checkbox"/> Account closed during tax year           c <input type="checkbox"/> Account jointly owned with spouse      d <input type="checkbox"/> No tax item reported in Part III with respect to this asset</p>				
<p>4 Maximum value of account during tax year . . . . . \$</p>				
<p>5 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>				
<p>6 If you answered "Yes" to line 5, complete all that apply.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; vertical-align: top;"> <p>(a) Foreign currency in which account is maintained</p> </td> <td style="width:33%; vertical-align: top;"> <p>(b) Foreign currency exchange rate used to convert to U.S. dollars</p> </td> <td style="width:33%; vertical-align: top;"> <p>(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service</p> </td> </tr> </table>		<p>(a) Foreign currency in which account is maintained</p>	<p>(b) Foreign currency exchange rate used to convert to U.S. dollars</p>	<p>(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service</p>
<p>(a) Foreign currency in which account is maintained</p>	<p>(b) Foreign currency exchange rate used to convert to U.S. dollars</p>	<p>(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service</p>		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 37753A

Form 8938 (2019)

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions) (continued)

7a Name of financial institution in which account is maintained b Global Intermediary Identification Number (GIIN) (Optional)

8 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.

9 City or town, state or province, and country (including postal code)

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a continuation statement for each additional asset (see instructions).

1 Description of asset 2 Identifying number or other designation

3 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.

a Date asset acquired during tax year, if applicable b Date asset disposed of during tax year, if applicable c Check if asset jointly owned with spouse d Check if no tax item reported in Part III with respect to this asset

4 Maximum value of asset during tax year (check box that applies)

a \$0 - \$50,000 b \$50,001 - \$100,000 c \$100,001 - \$150,000 d \$150,001 - \$200,000 e If more than \$200,000, list value \$

5 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? Yes No

6 If you answered "Yes" to line 5, complete all that apply.

Table with 3 columns: (a) Foreign currency in which asset is denominated, (b) Foreign currency exchange rate used to convert to U.S. dollars, (c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service

7 If asset reported on line 1 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.

a Name of foreign entity b GIIN (Optional)

c Type of foreign entity (1) Partnership (2) Corporation (3) Trust (4) Estate

d Mailing address of foreign entity. Number, street, and room or suite no.

e City or town, state or province, and country (including postal code)

8 If asset reported on line 1 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset. Note. If this asset has more than one issuer or counterparty, attach a continuation statement with the same information for each additional issuer or counterparty (see instructions).

a Name of issuer or counterparty Check if information is for Issuer Counterparty

b Type of issuer or counterparty (1) Individual (2) Partnership (3) Corporation (4) Trust (5) Estate

c Check if issuer or counterparty is a U.S. person Foreign person

d Mailing address of issuer or counterparty. Number, street, and room or suite no.

e City or town, state or province, and country (including postal code)

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## Additional Data

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Software ID:

Software Version:

SSN:

Spouse SSN:

Name: DONALD J & MELANIA<TRUMP

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$160,700 but not \$210,700 (\$160,725 and \$210,725 if married filing separately; \$321,400 and \$421,400 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter amounts from line 3 . . . . .	17		
18	Enter the amounts from line 10 . . . . .	18		
19	Subtract line 18 from line 17 . . . . .	19		
20	Taxable income before qualified business income deduction . . . . .	20	2,975,173	
21	Threshold. Enter \$160,700 (\$160,725 if married filing separately; \$321,400 if married filing jointly) . . . . .	21		
22	Subtract line 21 from line 20 . . . . .	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .	23		
24	Phase-in percentage. Divide line 22 by line 23 . . . . .	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24 . . . . .	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business . . . . .	26		

**Part IV Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16 . . . . .	27		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions . . . . .	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years . . . . .	29		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0- . . . . .	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20) . . . . .	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31 . . . . .	32		
33	Taxable income before qualified business income deduction . . . . .	33	2,975,173	
34	Net capital gain. See instructions . . . . .	34	9,276,737	
35	Subtract line 34 from line 33. If zero or less, enter -0- . . . . .	35		0
36	Income limitation. Multiply line 35 by 20% (0.20) . . . . .	36		
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 . . . . .	37		
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37 . . . . .	38		
39	Total qualified business income deduction. Add lines 37 and 38 . . . . .	39		
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- . . . . .	40		

Form **8995-A**

**Qualified Business Income Deduction**

OMB No. XXXX-XXXX

Department of the Treasury  
Internal Revenue Service

▶ Attach to tax return.  
▶ Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

**2019**

Attachment  
Sequence No. 55A

Name(s) shown on return | Your taxpayer identification number

DONALD J & MELANIA<TRUMP

**Part I Trade, Business, or Aggregation Information**

Complete the schedules for Form 8995-A, (A, B, C, and/or D), as applicable, before starting Part I. Attach additional schedules when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A					
B					
C					

**Part II Determine Your Adjusted Qualified Business Income**

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$160,700 or less (\$160,725 if married filing separately; \$321,400 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and qualified property limitation. Enter the smaller of line 3 or line 10	11		
12 Phased-in reduction. Enter amount from line 26, if any. See instructions	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any	14		
15 Qualified business income component. Subtract line 14 from line 13	15		
16 Total qualified business income component. Add all amounts reported on line 15	16		



**TY 2019 Foreign Tax Credit Carryback  
Computation Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

2017 FR TX PD 490680 CARRYOVER 490680 2016 FR TX PD 1254108 CARRYOVER 1254108 2015 FR TX PD 465747 CARRYOVER 465747 2014 FR TX PD 550298 CARRYOVER 550298 2013 FR TX PD 1002346 CARRYOVER 1002346 2012 FR TX PD 363405 CARRYOVER 363405 2011 FR TX PD 346519 CARRYOVER 346519 2010 FR TX PD 2010500 CARRYOVER 2010500 2009 FR TX PD 1401174 FTC CLMD 302915 CARRYOVER 1098259

**TY 2019 Foreign Tax Credit Carryback  
Computation Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

2016 FR TX PD 8085 CARRYOVER 8085 2015 FR TX PD 8596 CARRYOVER 8596

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 2350

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 1240

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 12140926 PARTNERSHIP/S-CORP LOSSES 1535528

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 111 PARTNERSHIP/S-CORP LOSSES 4321

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 191330

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 1196088 PARTNERSHIP/S-CORP LOSSES 2299094



**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 1901179

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 194038

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 1712122

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 191330

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 118 PARTNERSHIP/S-CORP LOSSES 4291

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 26

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 2614 PARTNERSHIP/S-CORP LOSSES 191330

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 51



**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 3281 PARTNERSHIP/S-CORP LOSSES 4233

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 33031349 PARTNERSHIP/S-CORP LOSSES 6002393

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 58

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 457458 PARTNERSHIP/S-CORP LOSSES 32090

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 24286

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 1238858

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 191330

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 2350



**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 1240

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 12140926 PARTNERSHIP/S-CORP LOSSES 1535528

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 111 PARTNERSHIP/S-CORP LOSSES 4321

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 191330

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 1196088 PARTNERSHIP/S-CORP LOSSES 2299094

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 1901179

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 194038

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 1712122



**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 191330

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 118 PARTNERSHIP/S-CORP LOSSES 4291

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 26

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 2614 PARTNERSHIP/S-CORP LOSSES 191330

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 51

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN**

**Explanation:**

BUSINESS EXPENSES 3281 PARTNERSHIP/S-CORP LOSSES 4233

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:** .

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 699 PARTNERSHIP/S-CORP LOSSES 210230

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 860 PARTNERSHIP/S-CORP LOSSES 4905864



**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 33031349 PARTNERSHIP/S-CORP LOSSES 6002393

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 58

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 457458 PARTNERSHIP/S-CORP LOSSES 32090

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

BUSINESS EXPENSES 24286

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 1238858

**TY 2019 Foreign Income Related Expenses  
Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Explanation:**

PARTNERSHIP/S-CORP LOSSES 191330

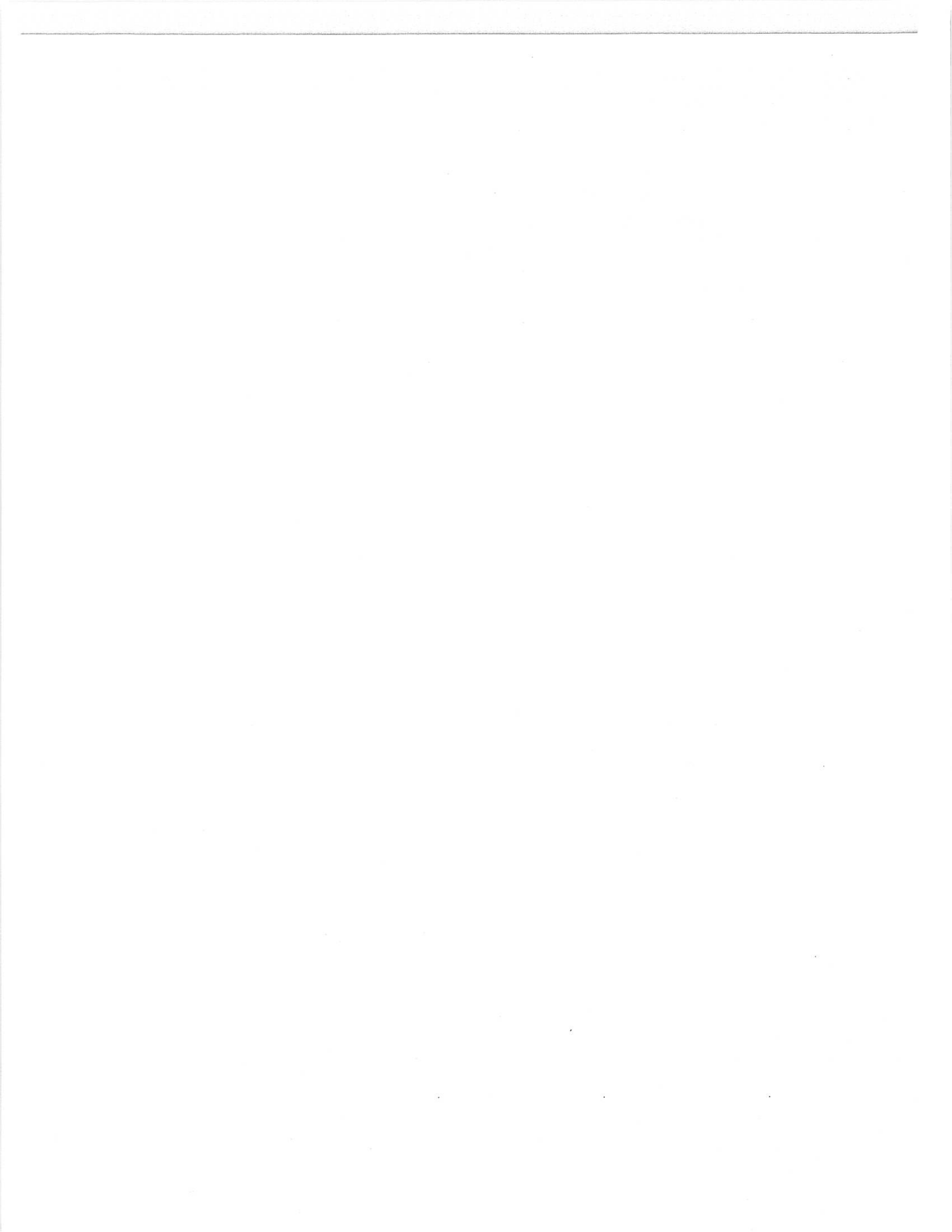
**TY 2019 Foreign Income Net  
Adjustment Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

Explanation
RECAPTURE OF OVERALL DOMESTIC LOSS 4758431





**TY 2019 Foreign Income Net  
Adjustment Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

Explanation
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ALLOCATION OF LOSSES FROM OTHER CATEGORIES 21958838
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**TY 2019 Foreign Income Net  
Adjustment Statement**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

Explanation
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ALLOCATION OF LOSSES FROM OTHER CATEGORIES 21964550
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**TY 2019 Gen Dep****Name:** DONALD J & MELANIA<TRUMP**SSN:****Spouse SSN:****Business Name or Person Name:****Taxpayer Identification Number:****Form, Line or Instruction  
Reference:****Regulations Reference:****Description:** SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION**Attachment Information:** DONALD J. & MELANIA TRUMP ARE MAKING THE DE MINIMIS  
SAFE HARBOR ELECTION UNDER REG. SEC. 1.263(A)-1(F).



**TY 2019 Gen Dep**

**Name:** DONALD J & MELANIA<TRUMP

**SSN:**

**Spouse SSN:**

**Business Name or Person Name:**

**Taxpayer Identification Number:**

**Form, Line or Instruction  
Reference:**

**Regulations Reference:**

**Description:** PREPARER NOTES

**Attachment Information:** THE FORM 5471 FILING REQUIREMENT FOR NITTO WORLD LIMITED CO; HAS BEEN SATISFIED BY TURNBERRY SCOTLAND LLC; (ADDRESS : C/O THE TRUMP ORGANIZATION NEW YORK, NY 10022; EIN 30-0826567).; TURNBERRY SCOTLAND LLC HAS E-FILED ITS RETURN FOR; THE TAX YEAR ENDED DECEMBER 31, 2019.; THE FORM 8858 FILING REQUIREMENT FOR TRUMP EDUCATION ULC; HAS BEEN SATISFIED BY THE TRUMP ENTREPRENEUR INITIATIVE LLC; (ADDRESS : C/O THE TRUMP ORGANIZATION NEW YORK, NY 10022;EIN 20-1806597).; THE TRUMP ENTREPRENEUR INITIATIVE LLC HAS E-FILED ITS; RETURN FOR THE TAX YEAR ENDED DECEMBER 31, 2019.; THE FORM 8858 FILING REQUIREMENT FOR SLC TURNBERRY LIMITED; HAS BEEN SATISFIED BY TURNBERRY SCOTLAND LLC; (ADDRESS : C/O THE TRUMP ORGANIZATION ; NEW YORK, NY 10022;EIN 30-0826567).; TURNBERRY SCOTLAND LLC HAS E-FILED ITS RETURN FOR; THE TAX YEAR ENDED DECEMBER 31, 2019.; THE FORM 8858 FILING REQUIREMENT FOR GOLF RECREATION; SCOTLAND LIMITED HAS BEEN SATISFIED BY TURNBERRY SCOTLAND LLC (ADDRESS: C/O THE TRUMP ORGANIZATION NEW YORK, NY 10022; EIN 30-0826567).; TURNBERRY SCOTLAND LLC HAS E-FILED ITS RETURN FOR; THE TAX YEAR ENDED DECEMBER 31, 2019.; THE FORM 8858 FILING REQUIREMENT FOR TIGL IRELAND MANAGEMENT; LIMITED HAS BEEN SATISFIED BY TW VENTURE II LLC: (ADDRESS : C/O THE TRUMP ORGANIZATION NEW YORK, NY 10022; EIN 35-2497556).; TW VENTURE II LLC HAS E-FILED ITS RETURN FOR THE YEAR ENDED; DECEMBER 31, 2019.; THE FORM 8858 FILING REQUIREMENT FOR TIGL IRELAND; ENTERPRISES LIMITED HAS BEEN SATISFIED BY TW VENTURE II LLC; (ADDRESS : C/O THE TRUMP ORGANIZATION NEW YORK, NY 10022; EIN 35-2497556).; TW VENTURE II LLC HAS E-FILED ITS RETURN FOR THE YEAR ENDED; DECEMBER 31 2019; THE FORM 8858 FILING REQUIREMENT FOR DT CONNECT EUROPE LIMIT; HAS BEEN SATISFIED BY TURNBERRY SCOTLAND LLC; (ADDRESS : C/O THE TRUMP ORGANIZATION NEW YORK, NY 10022; EIN 30-0826567).; TURNBERRY SCOTLAND LLC HAS E-FILED ITS RETURN FOR; THE YEAR ENDED DECEMBER 31, 2019; THE FORM 8858 FILING REQUIREMENT FOR THC VANCOUVER PAYROLL; ULC HAS BEEN SATISFIED BY DJT HOLDINGS MANAGING MEMBER LLC; (ADDRESS : C/O MAZARS USA LLP ; WOODBURY, NY 11797; EIN 27-4162256.; DJT HOLDINGS MANAGING

MEMBER LLC HAS E-FILED ITS RETURN FOR; THE YEAR ENDED  
DECEMBER 31, 2019