Submit the 2019 numbers. You can add an endnote explaining that the numbers are not final, confirmed, etc.

We represent a buyer filing a premerger notification with a fiscal year ending 12/31.

Both the buyer and seller in this transaction have preliminary 2019 revenue numbers, however, these numbers have not yet been passed upon by auditors, nor can they be considered final.

The instructions to the HSR form indicate that references to the term “most recent year” mean the most recent calendar or fiscal year for which the requested information is available. If the buyer’s 2019 data is not yet in final form and confirmed, is the 2019 data “unavailable”? If so, will 2018 data suffice?