

June 4, 2022

1040 Individual ATS Scenario 12

Taxpayer: Sam Gardenia

TIN: 400-00-1030

Forms Included in the Scenario:

- Form 1040
- Form 8915-F
- Form W-2

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

2022

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status [X] Single [ ] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial: Sam
Last name: Gardenia
Your social security number: 400 00 1030
If joint return, spouse's first name and middle initial:
Last name:
Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions. 231 Red Run Street
City, town, or post office. If you have a foreign address, also complete spaces below. Anytown
State: KY
ZIP code: 41011
Foreign country name:
Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. [ ] You [ ] Spouse

Digital Assets: At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [ ] Yes [X] No

Standard Deduction: Someone can claim: [ ] You as a dependent [ ] Your spouse as a dependent [ ] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness: You: [ ] Were born before January 2, 1958 [ ] Are blind Spouse: [ ] Was born before January 2, 1958 [ ] Is blind

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for dependents.

Main income table with rows 1a through 15. Includes sub-rows for tax-exempt interest, dividends, IRA distributions, pensions, and social security benefits. Total income shown as 37,254 and taxable income as 24,304.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	2,720
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	2,720
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	2,720
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	2,720

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	a	Form(s) W-2	<b>25a</b>	1,406
	b	Form(s) 1099	<b>25b</b>	
	c	Other forms (see instructions)	<b>25c</b>	
	d	Add lines 25a through 25c	<b>25d</b>	1,406
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
	<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	1,406

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	
	b	Routing number: _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number: _____		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b>	<b>36</b>	

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	1,314
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** 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 **Sam Gardenia** Date 3-3-2023 Your occupation **Worker** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

Spouse's signature. If a joint return, **both** must sign. Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_ If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

Phone no. \_\_\_\_\_ Email address \_\_\_\_\_

**Paid Preparer Use Only**

Preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ PTIN \_\_\_\_\_ Check if:  Self-employed

Firm's name \_\_\_\_\_ Phone no. \_\_\_\_\_

Firm's address \_\_\_\_\_ Firm's EIN \_\_\_\_\_

# Qualified Disaster Retirement Plan Distributions and Repayments

► Go to [www.irs.gov/Form8915F](http://www.irs.gov/Form8915F) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

Name. If married, file a separate form for each spouse required to file Form 8915-F. See instructions.

Your social security number

**Sam Gardenia**

**400-00-1030**

**Before you begin (see instructions for details):**

- Form 8915-F replaces Form 8915-E for 2021 and later years. Form 8915-E was used for coronavirus-related and other 2020 disaster distributions.
- Form 8915-F is also used for 2021 and later disaster distributions.
- See Appendix B in the instructions for the list of qualified disasters and their FEMA numbers for the year you check in item B next.
- "This year" (as used on this form) is the year of the form you check in item A next. For example, if you check 2021, "this year" is 2021.

**Complete items A and B below. Complete item C and check the box in item D for the coronavirus, as applicable.**

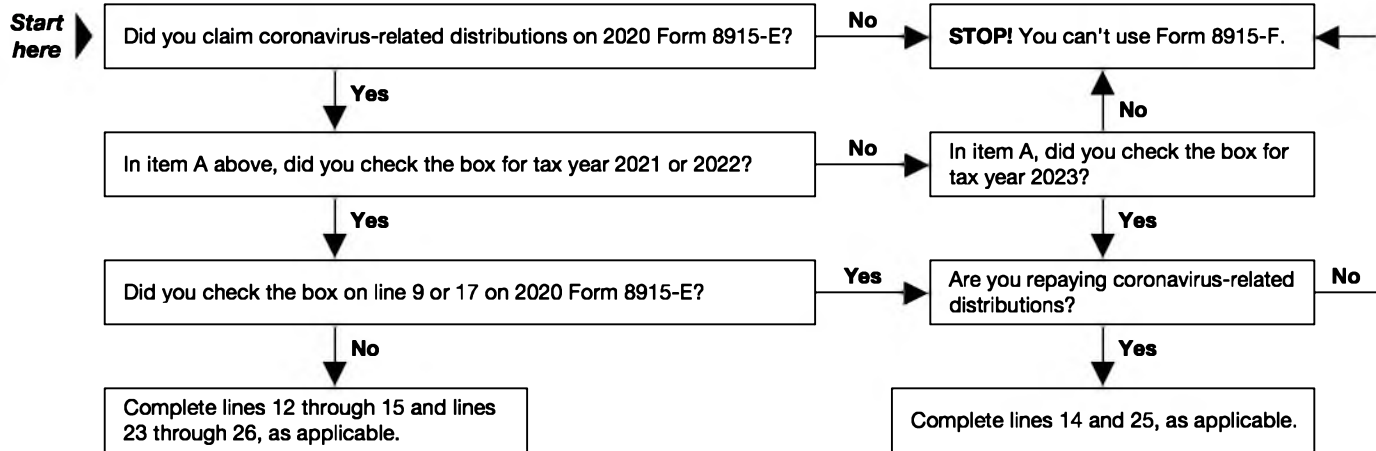
**A Tax year for which you are filing form (check only one box) ►**  2021  2022  2023  2024  Other \_\_\_\_\_  
 2020  2021  2022  2023  Other \_\_\_\_\_

**C FEMA number for each of your disasters for the year checked in item B above.** Use item D, **not** item C, for the coronavirus.

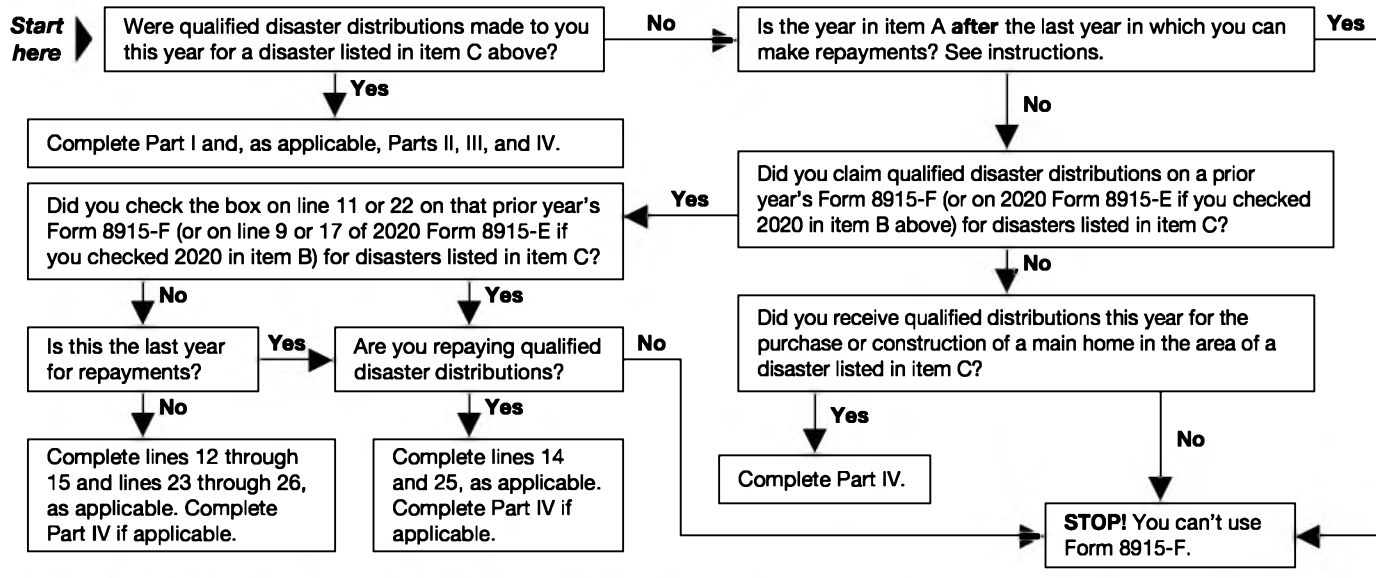
(1) DR-4630-KY (2) \_\_\_\_\_ (3) \_\_\_\_\_ (4) \_\_\_\_\_ (5) \_\_\_\_\_ (6) \_\_\_\_\_

**D If your disaster is the coronavirus, check this box**  Don't list the coronavirus in item C.

**CHART 1: Use if you checked the box for coronavirus in item D above and you don't have any disaster in item C.**



**CHART 2: Use if CHART 1 doesn't apply to you. See the instructions for specific details.**



**Part I Total Distributions From All Retirement Plans (Including IRAs)** (see instructions)

Provide the information requested below for the disasters in item C earlier for which you are reporting qualified disaster distributions in this part.

Disaster FEMA number*	Disaster beginning date*	Disaster ending date*
<b>DR-4630-KY</b>	<b>12-10-21</b>	<b>12-20-2022</b>

\* See Appendix B at the end of the instructions for the FEMA number, and for disaster beginning and ending dates. If more than two disasters, see instructions and check this box

Date first distribution made this year ▶ 2-2-2022  
 Date last distribution made this year ▶ 2-2-2022

(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in item C (see instructions)
---	--

Complete lines 1a through 1e first. If line 1e is zero, stop. Do not complete Part I.

<b>1 Qualified disaster distribution limits (see instructions).</b>		
<b>a Do the following.</b>		
• Skip lines 1a through 1d. And, on line 1e, enter \$100,000 times the number of disasters you entered in item C earlier if:		
• You checked 2020 in item B earlier and either you didn't file 2020 Form 8915-E or you only reported the coronavirus disaster on 2020 Form 8915-E, <b>or</b>		
• You checked a year other than 2020 in item B and this is the first year you are filing a Form 8915-F for disasters for the year checked in item B.		
• <b>Otherwise</b> , on line 1a, enter \$100,000 times the number of different qualified disasters you have reported in item C on prior-year Forms 8915-F for disasters for the year you checked in item B. (Include, in your disaster number, if you checked 2020 in item B, qualified disaster(s) (other than the coronavirus) reported in Part I of 2020 Form 8915-E.) Also, complete lines 1b through 1e . . . . .	<b>1a</b>	
<b>b</b> Enter the total qualified disaster distributions made to you in prior year(s) for all disasters (except the coronavirus) for the year you checked in item B . . . . .	<b>1b</b>	
<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
<b>d</b> Enter \$100,000 times the number of qualified disasters, for the year checked in item B, that you reported in item C but didn't report in item C on a prior year's Form 8915-F, or in Part I of 2020 Form 8915-E if you checked 2020 in item B. Don't count the coronavirus in the number of qualified disasters . . . . .	<b>1d</b>	
<b>e Total available qualified disaster distribution amount for this year.</b> Enter the sum of lines 1c and 1d. <b>If the amount on line 1e is zero, do NOT complete Part I</b> . . . . .	<b>1e</b>	<b>100,000</b>
<b>2</b> Enter, in column (a), distributions from retirement plans (other than IRAs) made this year	<b>2</b>	<b>15,000</b>
<b>3</b> Enter, in column (a), distributions from traditional, SEP, and SIMPLE IRAs made this year	<b>3</b>	<b>10,000</b>
<b>4</b> Enter, in column (a), distributions from Roth IRAs made this year . . . . .	<b>4</b>	
<b>5</b> Enter on line 5, column (a), the sum of lines 2 through 4 in column (a). If the amount on line 5, column (a):		
• Is not greater than the amount on line 1e, enter on lines 2 through 5 in column (b) the amounts from lines 2 through 5, respectively, in column (a).		
• Is greater than the amount on line 1e, enter on line 5, column (b), the amount from line 1e. Enter on lines 2 through 4 in column (b) the amounts from lines 2 through 4, respectively, in column (a) <b>adjusted</b> by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5, column (b).		
See instructions . . . . .	<b>5</b>	<b>25,000</b>
<b>6 Total qualified disaster distributions.</b> Enter the amount from line 5, column (b). The 10% additional tax (25% for SIMPLE IRAs) for early withdrawals is waived for this amount. See Parts II and III, later, for the tax on this amount . . . . .	<b>6</b>	<b>25,000</b>
<b>7 Taxable amount.</b> Enter the excess of the amount on line 5, column (a), over the amount on line 6. Report this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions for your tax return. All or part of the amount on line 7 may be eligible for the tax benefits in Part IV. See instructions . . . . .	<b>7</b>	<b>0</b>



**Part II Qualified Disaster Distributions From Retirement Plans (Other Than IRAs) for the Coronavirus and Disaster(s) Listed in Item C**

8	Did you enter an amount on line 2, column (b)? <input type="checkbox"/> <b>No.</b> Skip lines 8 through 11, and go to line 12. <input checked="" type="checkbox"/> <b>Yes.</b> Enter the amount from line 2, column (b) . . . . .	8	15,000
9	Enter the applicable cost of distributions, if any. See instructions . . . . .	9	0
10	Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions . . . . .	10	15,000
11	The entire taxable amount on line 10 will be spread over 3 years unless you elect to have it taxed in this year. <b>If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 10 (see instructions). Otherwise, enter the amount from line 10 divided by 3.0.</b> You must check the box on this line if you check the box on line 22 . . . . .	11	5,000
12	Enter the amount, if any, from Worksheet 2 in the instructions. This is your income for prior years from other-than-IRA retirement plan qualified disaster distributions . . . . .	12	0
13	Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions . . . . .	13	5,000
14	<b>Total repayment.</b> Enter the amount, if any, from Worksheet 3. This is your total repayment for this year of other-than-IRA retirement plan qualified disaster distributions . . . . .	14	0
15	<b>Amount subject to tax this year.</b> Subtract line 14 from line 13. If zero or less, enter -0-. Include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions . . . . .	15	5,000

**Before you begin:** Complete this year's Form 8606, Nondeductible IRAs, if required.

**Part III Qualified Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs for the Coronavirus and Disaster(s) Listed in Item C**

16	Did you enter an amount on line 3, column (b), or line 4, column (b)? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 17. <input type="checkbox"/> <b>No.</b> Skip lines 17 through 22, and go to line 23.		
17	Did you receive a qualified disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on this year's Form 8606? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input checked="" type="checkbox"/> <b>No.</b> Skip lines 18 and 19, and go to line 20.		
18	Enter the amount, if any, from this year's Form 8606, line 15b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 18 the amount on Form 8606, line 15b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 15b . . . . .	18	
19	Enter the amount, if any, from this year's Form 8606, line 25b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 19 the amount on Form 8606, line 25b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 25b . . . . .	19	
20	Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606 . . . . .	20	10,000
21	Add lines 18, 19, and 20. This is the taxable amount of your IRA qualified disaster distributions . . . . .	21	10,000
22	The entire taxable amount on line 21 will be spread over 3 years unless you elect to have it taxed in this year. <b>If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 21 (see instructions). Otherwise, enter the amount from line 21 divided by 3.0.</b> You must check the box on this line if you check the box on line 11 . . . . .	22	3,333
23	Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions . . . . .	23	0
24	Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions . . . . .	24	3,333
25	<b>Total repayment.</b> Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions . . . . .	25	0
26	<b>Amount subject to tax.</b> Subtract line 25 from line 24. If zero or less, enter -0-. Include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions . . . . .	26	3,333

**Before you begin:** Complete this year's Form 8606, Nondeductible IRAs, if required.

**Part IV Qualified Distributions for the Purchase or Construction of a Main Home in the Area of Disaster(s) Listed in Item C**


**Caution:** Complete Part IV if, this year, you received a qualified distribution (as defined in the instructions) for a disaster listed in item C earlier. If you repay the distribution, in whole or in part, after this year, see the instructions. For the applicability of Part IV to other years for disasters listed in item C, see the instructions.

Disaster FEMA number*	Disaster beginning date*	Disaster ending date*
<b>DR-4630-KY</b>	<b>12-10-2021</b>	<b>12-20-2022</b>

\* See Appendix B at the end of the instructions for the FEMA number, and for disaster beginning and ending dates.

Date first distribution received this year ► 2-2-2022 Date last distribution received this year 2-2-2022

<b>27</b>	Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on this year's Form 8606? <input type="checkbox"/> <b>Yes.</b> Complete lines 28 through 32 only if you also had qualified distributions not required to be reported on this year's Form 8606; otherwise, stop here. <input checked="" type="checkbox"/> <b>No.</b> Go to line 28.		
<b>28</b>	Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home. Don't include any amounts reported on this year's Form 8606. Also, don't include any distributions you reported on line 8 or 20, or on other Forms 8915 for this year, if any . . . . .	<b>28</b>	<b>0</b>
<b>29</b>	Enter the applicable cost of distributions, if any. See instructions . . . . .	<b>29</b>	<b>0</b>
<b>30</b>	Subtract line 29 from line 28 . . . . .	<b>30</b>	<b>0</b>
<b>31</b>	Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on this year's Form 8606. See instructions . . . . .	<b>31</b>	<b>0</b>
<b>32</b>	<b>Taxable amount.</b> Subtract line 31 from line 30. If the distribution is: • From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. • From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR.	<b>32</b>	<b>0</b>
<b>Note:</b> You may be subject to an additional tax on the amount on line 32. See instructions.			

		<b>a</b> Employee's social security number 400-00-1030		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 00-0000011				<b>1</b> Wages, tips, other compensation 28,921		<b>2</b> Federal income tax withheld 1,406			
<b>c</b> Employer's name, address, and ZIP code Flower Shop 426 Bust Street Anytown, KY 40111				<b>3</b> Social security wages 28,921		<b>4</b> Social security tax withheld 1,793			
				<b>5</b> Medicare wages and tips 28,921		<b>6</b> Medicare tax withheld 419			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Sam		Last name Gardenia		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
231 Red Run Street Anytown, KY 41011				<b>13</b> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>			
				<b>14</b> Other		<b>12c</b>			
						<b>12d</b>			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State	Employer's state ID number		<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax		<b>20</b> Locality name	
KY	00-0000056		28,921	981					

Form **W-2** Wage and Tax Statement

2022

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.