ATS Test Scenario 1
Taxpayer: Pamela Ellis
SSN:123-00-1111

Test Scenario 1 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040-NR Schedule OI
- Form 1040 Schedule 1
- Form 1040 Schedule 2
- Form 1040 Schedule C
- Form 1040 Schedule SE
- Form 5329
- Form 8959

Additional Information:

- Nonresident alien using the simplified refund method.
- Taxpayer is a U.S citizen.
- Taxpayer signed the return using a self-select signature pin method.
- Taxpayer's date of birth is October 2, 1955.
- Taxpayer had a traditional IRA account with a minimum distribution amount of $12,500.
- Taxpayer had distribution amount of $5,300.
- The amount on line 4a of Form 1040-NR is not taxable.

TREASURY/IRS AND OMB USE ONLY DRAFT

Version B, Cycle 3
Updated ? Text

Form **1040-NR** Department of the Treasury—Internal Revenue Service **U.S. Nonresident Alien Income Tax Return** **2026** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2026, or other tax year beginning , 2026, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

Your first name and middle initial	Last name	Your identifying number (see instructions)
Pamela	Ellis	123 00 1111

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

42 Oxford Street

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
London		

Foreign country name	Foreign province/state/county	Foreign postal code
United Kingdom		W1D 1BE

Filing Status Check only one box.

☐ Single ☑ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Other Information (see instructions)

At any time during 2026, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? ☐ **Yes** ☑ **No**

Did you request a change to federal income tax withholding from wages, pensions, or other payments during 2026? ☐ **Yes** ☐ **No**

Dependents (see instructions)

If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2026	☐ Yes	☐ Yes	☐ Yes	☐ Yes
(6) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

Income Effectively Connected With U.S. Trade or Business

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)				**1a**	
1b	Household employee wages not reported on Form(s) W-2				**1b**	
1c	Tip income not reported on line 1a (see instructions)				**1c**	
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)				**1d**	
1e	Taxable dependent care benefits from Form 2441, line 26				**1e**	
1f	Employer-provided adoption benefits from Form 8839, line 31				**1f**	
1g	Wages from Form 8919, line 6				**1g**	
1h	Other earned income (see instructions). Enter type and amount: _____				**1h**	
1i	Reserved for future use	**1i**				
1j	Reserved for future use				**1j**	
1k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	**1k**				
1z	Add lines 1a through 1h				**1z**	
2a	Tax-exempt interest	**2a**		**2b** Taxable interest	**2b**	
3a	Qualified dividends	**3a**		**3b** Ordinary dividends	**3b**	
3c	Check if your child's dividends are included in **1** ☐ Line 3a **2** ☐ Line 3b					
4a	IRA distributions	**4a**	7,000	**4b** Taxable amount	**4b**	
4c	Check if (see instructions) **1** ☐ Rollover **2** ☐ QCD **3** ☐ _____					
5a	Pensions and annuities	**5a**		**5b** Taxable amount	**5b**	
5c	Check if (see instructions) **1** ☐ Rollover **2** ☐ PSO **3** ☐ _____					
6	Reserved for future use				**6**	
7a	Capital gain or (loss). Attach Schedule D if required				**7a**	
7b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____					
8	Additional income from Schedule 1 (Form 1040), line 10				**8**	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your **total effectively connected income**				**9**	
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income**				**10**	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**				**11a**	

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Tax and Credits	11b	Amount from line 11a (adjusted gross income)			11b
	12a	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			12a
	12b	Charitable contribution deduction for non-itemizers (see instructions)			12b
	13a	Additional deductions from Schedule 1-A, line 44	13a		
	13b	Qualified business income deduction from Form 8995 or Form 8995-A	13b		
	13c	Exemptions for estates and trusts only (see instructions)	13c		
	14	Add lines 12a through 13c			14
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**			15
	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16
	17	Amount from Schedule 2 (Form 1040), line 3			17
	18	Add lines 16 and 17			18
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)			19
	20	Amount from Schedule 3 (Form 1040), line 8			20
	21	Add lines 19 and 20			21
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
	23b	Additional taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b		
	23c	Transportation tax (see instructions)	23c		
	23d	Add lines 23a through 23c			23d
	24a	Add lines 22 and 23d. This is your **total tax**			24a
	24b	Enter amount from Form 1062, line 15			24b
	24c	Add lines 24a and 24b			24c
Payments and Refundable Credits	25	Federal income tax withheld from:			
	25a	Form(s) W-2	25a		
	25b	Form(s) 1099	25b		
	25c	Other forms (see instructions)	25c		
	25d	Add lines 25a through 25c			25d
	25e	Form(s) 8805			25e
	25f	Form(s) 8288-A			25f
	25g	Form(s) 1042-S			25g
	26	2026 estimated tax payments and amount applied from 2025 return			26
	27	Reserved for future use	27		
	28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040)	28		
	29	Credit for amount paid with Form 1040-C	29		
	30	Refundable adoption credit from Form 8839, line 13	30		
	31	Amount from Schedule 3 (Form 1040), line 15	31		
If you entered an amount on line 28 or 30, attach Sch. 3-A.	32a	Add lines 28, 29, 30, and 31	32a		
	32b	Amount from Schedule 3-A	32b		
	32c	Subtract line 32b from line 32a			32c
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32c. These are your **total payments**			33
Refund	34	If line 33 is more than line 24c, subtract line 24c from line 33. This is the amount you **overpaid**			34
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐			35a
Direct deposit? See instructions.	35b	Routing number	**35c** Type: ☐ Checking ☐ Savings		
	35d	Account number			
	35e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
	36	Amount of line 34 you want **applied to your 2027 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24c. This is the **amount you owe** (see *www.irs.gov/ModernPayments*)			37
	38	Estimated tax penalty (see instructions)	38		

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	Date	Your occupation	If the IRS sent you 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

TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 2

	a Employee's social security number: 123-00-1111	OMB No. 1545-0029	**Safe, accurate, FAST! Use** IRS e-file — Visit the IRS website at ***www.irs.gov/efile***.
b Employer identification number (EIN): 00-0000055		**1** Wages, tips, other compensation: 130,490	**2** Federal income tax withheld: 10,444
c Employer's name, address, and ZIP code: Synergy Holdings 1403 3RD Avenue Seattle, WA 98101		**3** Social security wages: 130,490	**4** Social security tax withheld: 8,090
		5 Medicare wages and tips: 130,490	**6** Medicare tax withheld: 1,892
		7 Social security tips	**8** Allocated tips
d Control number		**9**	**10** Dependent care benefits
e Employee's first name and initial: Pamela Ellis 42 Oxford Street London W1D 1BE United Kingdom Last name / Suff.		**11** Nonqualified plans	**12a** See instructions for box 12 Code
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code
		14 Other	**12c** Code
			12d Code
f Employee's address and ZIP code			

15 State / Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form W-2 Wage and Tax Statement 2026

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.

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TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 2

SCHEDULE OI (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

Attach to Form 1040-NR.
Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
Answer all questions.

OMB No. 1545-0074

2026

Attachment Sequence No. **7C**

Name shown on Form 1040-NR: Pamela Ellis

Your identifying number: 123-00-1111

A Of what country or countries were you a citizen or national during the tax year? UK

B In what country did you claim residence for tax purposes during the tax year? UK

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☑ **Yes** ☐ **No**

D Were you ever:

1. A U.S. citizen? ☐ **Yes** ☑ **No**

2. A green card holder (lawful permanent resident) of the United States? ☐ **Yes** ☑ **No**

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. Visa Waiver

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ **Yes** ☑ **No**

If you answered "Yes," indicate the date and nature of the change:

G List all dates you entered and left the United States during 2026. See instructions.

Note: If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
04/08/2026	06/15/2026
06/30/2026	11/28/2026

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2024 120, 2025 120, and 2026 185.

I Did you file a U.S. income tax return for any prior year? ☐ **Yes** ☑ **No**

If "Yes," give the latest year and form number you filed:

J Are you filing a return for a trust? ☐ **Yes** ☑ **No**

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ **Yes** ☐ **No**

K Did you receive total compensation of $250,000 or more during the tax year? ☐ **Yes** ☑ **No**

If "Yes," did you use an alternative method to determine the source of this compensation? ☐ **Yes** ☐ **No**

L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	**(b)** Tax treaty article	**(c)** Number of months claimed in prior tax years	**(d)** Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ **Yes** ☐ **No**

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ **Yes** ☐ **No**

If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☐

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☐

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TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2026

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Pamela Ellis

Your social security number: 123-00-1111

For 2026, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss . . . . . _____

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See *www.irs.gov/1099k*.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			**1**	
2a	Alimony received			**2a**	
2b	Date of original divorce or separation agreement (see instructions): _____				
3	Business income or (loss). Attach Schedule C			**3**	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684			**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. If you repaid a 2026 overpayment (see instructions), check here ☐ and enter amount repaid: _____			**7**	
8	Other income:				
8a	Net operating loss	**8a**	( )		
8b	Gambling	**8b**			
8c	Cancellation of debt	**8c**			
8d	Foreign earned income exclusion from Form 2555	**8d**	( )		
8e	Income from Form 8853	**8e**			
8f	Income from Form 8889	**8f**			
8g	Alaska Permanent Fund dividends	**8g**			
8h	Jury duty pay	**8h**			
8i	Prizes and awards	**8i**			
8j	Activity not engaged in for profit income	**8j**			
8k	Stock options	**8k**			
8l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	**8l**			
8m	Olympic and Paralympic medals and USOC prize money (see instructions)	**8m**			
8n	Section 951(a) inclusion (see instructions)	**8n**			
8o	Section 951A(a) inclusion (see instructions)	**8o**			
8p	Section 461(l) excess business loss adjustment	**8p**			
8q	Taxable distributions from an ABLE account (see instructions)	**8q**			
8r	Scholarship and fellowship grants not reported on Form W-2	**8r**			
8s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	**8s**	( )		
8t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	**8t**			
8u	Wages earned while incarcerated	**8u**			
8v	Digital assets received as ordinary income not reported elsewhere. See instructions	**8v**			
8z	Other income. List type and amount: _____ _____	**8z**			
9	Total other income. Add lines 8a through 8z			**9**	
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			**10**	

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Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces and the intelligence community. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
19b	Recipient's SSN			
19c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
24a	Jury duty pay (see instructions)	24a		
24b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
24c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
24d	Reforestation amortization and expenses	24d		
24e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
24f	Contributions to section 501(c)(18)(D) pension plans	24f		
24g	Contributions by certain chaplains to section 403(b) plans	24g		
24h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
24i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
24j	Housing deduction from Form 2555	24j		
24k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
24z	Other adjustments. List type and amount: _____ _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	

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TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE 2 (Form 1040)
Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074
2026
Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Pamela Ellis

Your social security number: 123-00-1111

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Part I Tax

1	Additions to tax:			
1a	Excess advance premium tax credit repayment. Attach Form 8962	**1a**		
1b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	**1b**		
1c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	**1c**		
1d	Recapture of net EPE from Form 4255, line 2a, column (l)	**1d**		
1e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. **(i)** ☐ Line 1a **(ii)** ☐ Line 1c **(iii)** ☐ Line 1d **(iv)** ☐ Line 2a	**1e**		
1f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. **(i)** ☐ Line 1a **(ii)** ☐ Line 1c **(iii)** ☐ Line 1d **(iv)** ☐ Line 2a	**1f**		
1y	Other additions to tax (see instructions): _____	**1y**		
1z	Add lines 1a through 1y			**1z**
2	Alternative minimum tax. Attach Form 6251			**2**
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17			**3**

Part II Additional Taxes

Section A—Additional Income Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): **1** ☐ 4361 **2** ☐ 4029 **3** ☐ _____			**4**
5	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			**5**
6	Net investment income tax. Attach Form 8960			**6**
7	Interest on tax due on installment income from the sale of certain residential lots and timeshares			**7**
8	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			**8**
9	Recapture of low-income housing credit. Attach Form 8611			**9**
10	Recapture of net EPE from Form 4255, line 1d, column (l)			**10**
11	Additional Medicare Tax on self-employment income. Attach Form 8959			**11**
12	Section 965 net tax liability installment from Form 965-A	**12**		
13	Other additional income taxes:			
13a	Recapture of other credits. List type, form number, and amount: _____	**13a**		
13b	Recapture of federal mortgage subsidy. If you sold your home, see instructions	**13b**		
13c	Additional tax on HSA distributions. Attach Form 8889	**13c**		
13d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**13d**		
13e	Additional tax on Archer MSA distributions. Attach Form 8853	**13e**		
13f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**13f**		
13g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**13g**		
13h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**13h**		
13i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**13i**		
13j	Section 72(m)(5) excess benefits tax	**13j**		
13k	Golden parachute payments	**13k**		
13l	Tax on accumulation distribution of trusts	**13l**		

(continued on page 2)

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TREASURY/IRS AND OMB USE ONLY DRAFT

Part II Additional Taxes *(continued)*

Section A—Additional Income Taxes *(continued)*

13m	Excise tax on insider stock compensation from an expatriated corporation	**13m**			
13n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**13n**			
13o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**13o**			
13z	Any other taxes. List type and amount: _____ _____	**13z**			
14	Total additional income taxes. Add lines 13a through 13z			**14**	
15	Add lines 4 through 11 and line 14			**15**	

Section B—Additional Employment and Other Taxes

16	Additional social security and Medicare taxes:				
16a	Social security and Medicare tax on unreported tip income. Attach Form 4137	**16a**			
16b	Uncollected social security and Medicare tax on wages. Attach Form 8919	**16b**			
16c	Total additional social security and Medicare tax. Add lines 16a and 16b			**16c**	
17	Other employment taxes:				
17a	Household employment taxes. Attach Schedule H	**17a**			
17b	Additional Medicare tax on Medicare wages and RRTA compensation. Attach Form 8959	**17b**			
17c	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	**17c**			
17d	Total other employment taxes. Add lines 17a through 17c			**17d**	
18	Additional tax on excess contributions or accumulations in IRAs or other tax-favored accounts. Attach Form 5329			**18**	
19a	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**19a**			
19b	Any interest from Form 8621, line 24	**19b**			
19c	Add lines 19a and 19b			**19c**	
20	Total additional employment and other taxes. Add lines 16c, 17d, 18, and 19c			**20**	

Section C—Total Additional Taxes

21	Add lines 15 and 20. These are your **total additional taxes**. Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b	**21**	

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TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to *www.irs.gov/ScheduleC* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **09**

Name of proprietor: Pamela Ellis

Social security number (SSN): 123-00-1111

A Principal business or profession, including product or service (see instructions): Consulting

B Enter code from instructions: 541600

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address. Number and street. If you have a post office box, see instructions.: 42 Oxford Street

Apt. no.

City, town, or post office: London, United Kingdom W1D 1BE

State

ZIP code

F Accounting method: **(1)** ☑ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2026? If "No," see instructions for limit on losses . . ☑ **Yes** ☐ **No**

H If you started or acquired this business during 2026, check here . . . ☐

I Did you make any payments in 2026 that would require you to file Form(s) 1099? See instructions . . ☐ **Yes** ☑ **No**

J If "Yes," did you or will you file required Form(s) 1099? . . ☐ **Yes** ☐ **No**

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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 ☐	1	17,400
2	Returns and allowances	2	
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	
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	2,500	18	Office expense (see instructions)	18	200
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		20a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		20b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	700
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	50
				23	Taxes and licenses	23	
14	Employee benefit programs (other than on line 19)	14		24	Travel and meals:		
				24a	Travel	24a	
15	Insurance (other than health)	15		24b	Deductible meals (see instructions)	24b	
16	Interest (see instructions):			25	Utilities	25	
16a	Mortgage (paid to banks, etc.)	16a	3,137	26	Wages (less employment credits)	26	
16b	Vehicle loan	16b		27a	Energy efficient commercial buildings deduction (attach Form 7205)	27a	
16c	Other	16c					
17	Legal and professional services	17		27b	Other expenses (from line 48)	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	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)**, **line 3**, 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 box 32a, enter the loss on both **Schedule 1 (Form 1040)**, **line 3**, 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 box 32b, you **must** attach **Form 6198**. Your loss may be limited.	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.	

TREASURY/IRS AND OMB USE ONLY DRAFT

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **33a** ☐ Cost **33b** ☐ Lower of cost or market **33c** ☐ 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**	
37	Cost of labor. Do not include any amounts paid to yourself	**37**	
38	Materials and supplies	**38**	
39	Other costs	**39**	
40	Add lines 35 through 39	**40**	
41	Inventory at end of year	**41**	
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 2026, enter the number of miles you used your vehicle for:

44a Business _____ **44b** Commuting (see instructions) _____ **44c** 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**

47b If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

Part V Other Expenses. List below business expenses not included on lines 8–27a, or line 30.

48	**Total other expenses.** Enter here and on line 27b	**48**

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TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.
Go to *www.irs.gov/ScheduleSE* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Pamela Ellis

Social security number of person with **self-employment** income

123-00-1111

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34; and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**	
1b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	**1b**	( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	**2**	
3	Combine lines 1a, 1b, and 2	**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **Note:** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.	**4a**	
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	**4b**	
4c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue	**4c**	
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — **5a**		
5b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	**5b**	
6	Add lines 4c and 5b	**6**	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2026	**7**	$184,500
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $184,500 or more, skip lines 8b through 10, and go to line 11 — **8a**		
8b	Unreported tips subject to social security tax from Form 4137, line 10 — **8b**		
8c	Wages subject to social security tax from Form 8919, line 10 — **8c**		
8d	Add lines 8a, 8b, and 8c	**8d**	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	**10**	
11	Multiply line 6 by 2.9% (0.029)	**11**	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040)**, **line 4**, or **Form 1040-SS**, **Part I**, **line 3**	**12**	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040)**, **line 15** — **13**		

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TREASURY/IRS AND OMB USE ONLY DRAFT

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm optional method. You may use this method **only** if (**a**) your gross farm income[1] wasn't more than $11,340, **or** (**b**) your net farm profits[2] were less than $8,186.

14	Maximum income for optional methods	**14**	$7,560
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $7,560. Also, include this amount on line 4b above	**15**	

Nonfarm optional method. You may use this method **only** if (**a**) your net nonfarm profits[3] were less than $8,186 and also less than 72.189% of your gross nonfarm income,[4] **and** (**b**) you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	**17**	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

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TREASURY/IRS AND OMB USE ONLY DRAFT

Form **5329**

Department of the Treasury
Internal Revenue Service

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to *www.irs.gov/Form5329* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Pamela Ellis

Your social security number

123-00-1111

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

If this is an amended return, check here ☐

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 5, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions.

Complete this part if you took a taxable distribution (other than a qualified disaster recovery distribution) before you reached age 59½ from a qualified retirement plan (including an IRA and Trump account (after the growth period of the Trump account)) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 5	4	
	Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.		

Part II Additional Tax on Certain Distributions From Education Accounts and ABLE Accounts.

Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 5	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs (which include your traditional SEP IRAs and traditional SIMPLE IRAs) for 2026 than is allowable or you had an amount on line 17 of your 2025 Form 5329. Do not complete this part for a Trump account if the account beneficiary is under age 18 at the end of 2026 (see Part X).

9	Enter your excess contributions from line 16 of your 2025 Form 5329. See instructions. If zero, go to line 15			9	
10	If your traditional IRA contributions for 2026 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2026 traditional IRA distributions included in income (see instructions)	11			
12	2026 distributions of prior year excess contributions to traditional IRAs (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2026 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2026 (including 2026 contributions made in 2027). Include this amount on Schedule 2 (Form 1040), line 18			17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs (which include your Roth SEP IRAs and Roth SIMPLE IRAs) for 2026 than is allowable or you had an amount on line 25 of your 2025 Form 5329.

18	Enter your excess contributions from line 24 of your 2025 Form 5329. See instructions. If zero, go to line 23			18	
19	If your Roth IRA contributions for 2026 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2026 distributions from your Roth IRAs (see instructions)	20			
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2026 (see instructions)			23	
24	Total excess contributions. Add lines 22 and 23			24	
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2026 (including 2026 contributions made in 2027). Include this amount on Schedule 2 (Form 1040), line 18			25	

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Part V **Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2026 were more than is allowable or you had an amount on line 33 of your 2025 Form 5329.

26	Enter the excess contributions from line 32 of your 2025 Form 5329. See instructions. If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2026 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2026 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2026 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	
33	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2026 (including 2026 contributions made in 2027). Include this amount on Schedule 2 (Form 1040), line 18			33	

Part VI **Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed more to your Archer MSAs for 2026 than is allowable or you had an amount on line 41 of your 2025 Form 5329.

34	Enter the excess contributions from line 40 of your 2025 Form 5329. See instructions. If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2026 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2026 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2026 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2026 (including 2026 contributions made in 2027). Include this amount on Schedule 2 (Form 1040), line 18			41	

Part VII **Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).** Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2026 than is allowable or you had an amount on line 49 of your 2025 Form 5329.

42	Enter the excess contributions from line 48 of your 2025 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2026 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2026 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2026 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2026 (including 2026 contributions made in 2027). Include this amount on Schedule 2 (Form 1040), line 18			49	

Part VIII **Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2026 were more than is allowable.

50	Excess contributions for 2026 (see instructions)	50	
51	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 50 **or** the value of your ABLE account on December 31, 2026. Include this amount on Schedule 2 (Form 1040), line 18	51	

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TREASURY/IRS AND OMB USE ONLY DRAFT

Part IX **Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52a	Minimum required distribution for 2026 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	**52a**	
52b	Minimum required distribution for 2026 from all other plans	**52b**	
53a	Amount distributed to you during 2026 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	**53a**	
53b	Amount distributed to you during 2026 from all other plans	**53b**	
54a	Subtract line 53a from line 52a and multiply the result by 10% (0.10). If zero or less, enter -0-	**54a**	
54b	Subtract line 53b from line 52b and multiply the result by 25% (0.25). If zero or less, enter -0-	**54b**	
55	Add lines 54a and 54b. Include the total on Schedule 2 (Form 1040), line 18, or Form 1041, Schedule G, line 8	**55**	

Part X **Additional Tax on Excess Contributions to Trump Accounts During the Growth Period.** Complete this part if the account beneficiary has not attained age 18 by the end of 2026 and aggregate contributions to the Trump account for 2026, other than exempt contributions, were more than $5,000.

56	Enter your total excess contributions for 2025. **Caution:** For 2026, this amount is zero because there were no Trump accounts in 2025. See instructions	**56**	
57	Excess contributions made during 2026 (see instructions)	**57**	
58	Add lines 56 and 57	**58**	
59	Distributions of excess contributions (not including earnings) under 530A(d)(5) (see instructions)	**59**	
60	Total excess contributions for 2026. Subtract line 59 from 58. If zero or less, enter -0-	**60**	
61	**Additional tax.** Enter 6% (0.06) of line 60. Include this amount on Schedule 2 (Form 1040), line 18	**61**	

Part XI **Additional Tax on Income Attributable to Excess Contributions Distributed From Trump Accounts.** Complete this part if there were earnings attributable to the excess contributions distributed from your Trump account.

62	Enter the earnings attributable to the excess contributions distributed from Form 1099-R, box 7d	**62**	
63	**Additional tax.** Enter 100% of line 62. Include this amount on Schedule 2 (Form 1040), line 5	**63**	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	Phone no.

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TREASURY/IRS AND OMB USE ONLY DRAFT

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **71**

Name(s) shown on return

Pamela Ellis

Your social security number

123-00-1111

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1		
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4		
5	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying surviving spouse $200,000	5		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7

Part II Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

8	RRTA compensation and tips from Form(s) W-2, box 14a (see instructions)	8		
9	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying surviving spouse $200,000	9		
10	Subtract line 9 from line 8. If zero or less, enter -0-			10
11	Additional Medicare Tax on RRTA compensation. Multiply line 10 by 0.9% (0.009). Enter here and go to Part III			11

Part III Total Additional Medicare Tax on Medicare Wages and RRTA Compensation

12	Add lines 7 and 11. Also enter this amount on Schedule 2 (Form 1040), line 17b, or Form 1040-SS, Part I, line 5b. Go to Part IV			12

Part IV Additional Medicare Tax on Self-Employment Income

13	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	13		
14	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying surviving spouse $200,000	14		
15	Enter the amount from line 4	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Subtract line 16 from line 13. If zero or less, enter -0-			17
18	Additional Medicare Tax on self-employment income. Multiply line 17 by 0.9% (0.009). Enter here and on Schedule 2 (Form 1040), line 11, or Form 1040-SS, Part I, line 5a. Go to Part V			18

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19		
20	Enter the amount from line 1	20		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22
23	Additional Medicare Tax withholding on RRTA compensation from Form W-2, box 14a (see instructions)			23
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c, or Form 1040-SS, Part I, line 11a			24

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