ATS Test Scenario 1
Taxpayer: Sadie Long
SSN: 400-00-1032

Test Scenario 1 includes the following forms:

- Form 1040
- Form W-2(2)
- Schedule 2
- Schedule 3
- Schedule H
- Form 5695

Additional Information:

- Assume Form 1062 and Form 1062 Schedule A are attached.
- Taxpayer's Tax Year 2025 carryforward credit on Form 5695 line 1 is $200.
- Taxpayer is a U.S. citizen.

TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 9
Updated ? Text

Form 1040 U.S. Individual Income Tax Return 2026

Department of the Treasury—Internal Revenue Service | 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 social security number
Sadie	Long	400 00 1032
If a 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.	Apt. no.	Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2026. ☐
1600 Pitts Avenue		

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code	Presidential Election Campaign
Burlington	VT	05401	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
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing Status

Check only one box.

☑ Single ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:

☐ Head of household (HOH)
☐ Qualifying surviving spouse (QSS)
} If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Other Information

(see instructions)

If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box ☐ and enter their name (attach statement if required):

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

If filing jointly, did your spouse 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) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2026	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) 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

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2026, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2026.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

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

Attach Sch. B if required.

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	Nontaxable combat pay election (see instructions)	1i				
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	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 ☐					
6a	Social security benefits	6a	6b	Taxable amount	6b	
6c	If you elect to use the lump-sum election method, check here (see instructions) ☐					
6d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐					
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, line 10				8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**				9	
10	Adjustments to income from Schedule 1, line 26				10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**				11a	

DRAFT — DO NOT FILE
DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
12b	☐ Spouse itemizes on a separate return **12c** ☐ You were a dual-status alien		
12d	**You:** ☐ Were born before January 2, 1962 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1962 ☐ Is blind		
12e	**Standard deduction or itemized deductions** (from Schedule A)	12e	
12f	Charitable contribution deduction for non-itemizers (see instructions)	12f	
13a	Additional deductions from Schedule 1-A, line 44	13a	
13b	Qualified business income deduction from Form 8995 or Form 8995-A	13b	
14	Add lines 12e, 12f, 13a, and 13b	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, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Additional taxes, including self-employment tax, from Schedule 2, line 21	23	
24a	Add lines 22 and 23. This is your **total tax**	24a	
24b	Enter amount from Form 1062, line 15	24b	200
24c	Add lines 24a and 24b	24c	

Standard deduction for—
- Single or Married filing separately, $16,100
- Married filing jointly or Qualifying surviving spouse, $32,200
- Head of household, $24,150
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

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	
26	2026 estimated tax payments and amount applied from 2025 return		26	
	If you made estimated tax payments with your former spouse in 2026, enter their SSN (see inst.):			
27a	Earned income credit (EIC)	27a		
27b	Clergy filing Schedule SE (see instructions) ☐			
27c	If you do not want to claim the EIC, check here ☐			
28	Additional child tax credit (ACTC) from Schedule 8812	28		
29	Refundable American opportunity credit from Form 8863, line 8	29		
30	Refundable adoption credit from Form 8839, line 13	30		
31	Amount from Schedule 3, line 15	31		
32a	Add lines 27a, 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, 26, and 32c. These are your **total payments**		33	

If you have a qualifying child, you may need to attach Sch. EIC.

If you entered an amount on line 27a, 28, 29, or 30, attach Sch. 3-A.

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	
35b	Routing number **35c** Type: ☐ Checking ☐ Savings		
35d	Account number		
36	Amount of line 34 you want **applied to your 2027 estimated tax**	36	

Direct deposit? See instructions.

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.)
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		

Joint return? See instructions. Keep a copy for your records.

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 400-00-1032	OMB No. 1545-0029	This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.
b Employer identification number (EIN) 00-0000007		**1** Wages, tips, other compensation 30,000	**2** Federal income tax withheld 1,650
c Employer's name, address, and ZIP code Garden Path 102 Logan Street Burlington,VT 05401		**3** Social security wages 30,000	**4** Social security tax withheld 1,860
		5 Medicare wages and tips 30,000	**6** Medicare tax withheld 435
		7 Social security tips	**8** Allocated tips
d Control number		**9**	**10** Dependent care benefits
e Employee's first name and initial Last name Suff. Sadie Long 1600 Pitts Avenue Burlington,VT 05401		**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
VT	00-0000008	30,000	450			

Form W-2 Wage and Tax Statement 2026

Department of the Treasury—Internal Revenue Service

Copy C—For EMPLOYEE'S RECORDS
(See *Notice to Employee* on the back of Copy B.)

Safe, accurate, FAST! Use IRS e-file

DRAFT — DO NOT FILE
DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 2

	a Employee's social security number: 400-00-1032	OMB No. 1545-0029	This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.
b Employer identification number (EIN): 00-0000007		**1** Wages, tips, other compensation: 18,100	**2** Federal income tax withheld: 2,400
c Employer's name, address, and ZIP code: Dobbin's Hardware 1255 6th Ave Burlington,VT 05401		**3** Social security wages: 18,100	**4** Social security tax withheld: 1,122
		5 Medicare wages and tips: 18,100	**6** Medicare tax withheld: 262
		7 Social security tips	**8** Allocated tips
d Control number		**9**	**10** Dependent care benefits
e Employee's first name and initial: Sadie Long 1600 Pitts Avenue Burlington,VT 05401 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
VT	00-0000008	18,100	305			

Form W-2 Wage and Tax Statement 2026

Department of the Treasury—Internal Revenue Service

Copy C—For EMPLOYEE'S RECORDS
(See *Notice to Employee* on the back of Copy B.)

Safe, accurate, FAST! Use IRS e-file

DRAFT — DO NOT FILE
DRAFT — DO NOT FILE

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: Sadie Long

Your social security number: 400-00-1032

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)

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

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**	

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Sadie Long

Your social security number: 400-00-1032

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 3			5a	
5b	Reserved for future use			5b	
6	Other nonrefundable credits:				
6a	General business credit. Attach Form 3800	6a			
6b	Credit for prior year minimum tax. Attach Form 8801	6b			
6c	Adoption credit. Attach Form 8839	6c			
6d	Credit for the elderly or disabled. Attach Schedule R	6d			
6e	Reserved for future use	6e			
6f	Clean vehicle credit. Attach Form 8936	6f			
6g	Mortgage interest credit. Attach Form 8396	6g			
6h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
6i	Qualified electric vehicle credit. Attach Form 8834	6i			
6j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
6k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
6l	Amount on Form 8978, line 14. See instructions	6l			
6m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
6z	Other nonrefundable credits. List type and amount: _____	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
13a	Form 2439	13a			
13b	Section 1341 credit for repayment of amounts included in income from earlier years	13b			
13c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c			
13d	Deferred amount of net 965 tax liability (see instructions)	13d			
13e	Total section 1062 applicable net tax liability. Enter amount from Form 1062, line 14	13e			
13z	Other refundable credits (see instructions): _____	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041.

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

OMB No. 1545-0074

2026

Attachment Sequence No. **44**

Name of employer

Sadie Long

Social security number

400-00-1032

Employer identification number (EIN)

0 0 0 0 0 0 0 2 9

Calendar year taxpayers having no household employees in 2026 don't have to complete this form for 2026.

A Did you pay **any one** household employee cash wages of $3,000 or more in 2026? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☑ **Yes.** Skip lines B and C and go to line 1.
- ☐ **No.** Go to line B.

B Did you withhold federal income tax during 2026 for any household employee?

- ☐ **Yes.** Skip line C and go to line 7.
- ☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2025 or 2026 to **all** household employees? (**Don't** count cash wages paid in 2025 or 2026 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Don't file this schedule.
- ☐ **Yes.** Skip lines 1–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	4,100	
2	Social security tax. Multiply line 1 by 12.4% (0.124)		2	
3	Total cash wages subject to Medicare tax	3	4,100	
4	Medicare tax. Multiply line 3 by 2.9% (0.029)		4	
5	Total cash wages subject to Additional Medicare Tax withholding	5	0	
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)		6	0
7	Federal income tax withheld, if any		7	0
8	Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7		8	

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2025 or 2026 to **all** household employees? (**Don't** count cash wages paid in 2025 or 2026 to your spouse, your child under age 21, or your parent.)

- ☑ **No. Stop.** Include the amount from line 8 above on Schedule 2 (Form 1040), line 17a. If you're not required to file Form 1040, see the line 9 instructions.
- ☐ **Yes.** Go to line 10.

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

Part II Federal Unemployment (FUTA) Tax

			Yes	No
10	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "**No**"	10	☐	☐
11	Did you pay all state unemployment contributions for 2026 by April 15, 2027? Fiscal year filers, see instructions	11	☐	☐
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	☐	☐

Next: If you checked the "**Yes**" box on **all** the lines above, complete Section A.
If you checked the "**No**" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13	Name of the state where you paid unemployment contributions _____		
14	Contributions paid to your state unemployment fund	14	
15	Total cash wages subject to FUTA tax	15	
16	**FUTA tax.** Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16	

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period From	(c) To	(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund

18	Totals	18	
19	Add columns (g) and (h) of line 18	19	
20	Total cash wages subject to FUTA tax (see the line 15 instructions)	20	
21	Multiply line 20 by 6.0% (0.06)	21	
22	Multiply line 20 by 5.4% (0.054)	22	
23	Enter the **smaller** of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) ☐	23	
24	**FUTA tax.** Subtract line 23 from line 21. Enter the result here and go to line 25	24	

Part III Total Household Employment Taxes

25	Enter the amount from line 8. If you checked the "**Yes**" box on line C of page 1, enter -0-	25	
26	Add line 16 (or line 24) and line 25	26	

27 Are you required to file Form 1040?

☐ **Yes. Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 17a. **Don't** complete Part IV below.
☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature — Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address		Apt., room, or suite no.
City, town, or post office	State	ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature _____ Date _____

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

DRAFT — DO NOT FILE
DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **5695**

Department of the Treasury
Internal Revenue Service

Carryforward of Residential Energy Credit

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form5695* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **75**

Name(s) shown on return: Sadie Long

Your social security number: 400 00 1032

1	Credit carryforward from 2025. Enter the amount, if any, from your 2025 Form 5695, line 16	**1**	
2	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.)	**2**	
3	**Residential clean energy credit.** Enter the smaller of line 1 or line 2. Also include this amount on Schedule 3 (Form 1040), line 5a	**3**	
4	Credit carryforward to 2027. If line 3 is less than line 1, subtract line 3 from line 1	**4**	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13540P Form **5695** (2026) Created 4/1/26

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE