ATS Test Scenario 5
Taxpayer: Sam Wheat
SSN: 400-00-1037

Test Scenario 5 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Form 8888**

Additional Information:

- **Taxpayer's Date of Birth is February 7, 1986.**
- **Taxpayer is a U.S. citizen.**
- **Allocate the Taxpayer's refund on Form 8888 as follows, $1,000 into saving account and the remainder of refund should be deposited into the checking account.**

Version A, Cycle 10

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
Sam	Wheat	400 00 1037
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.

2525 Main Street

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. ☐

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Round Rock	TX	78680

Foreign country name	Foreign province/state/county	Foreign postal code

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**

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**

At the time you file your return, are you, and your spouse if filing jointly, a U.S. citizen, U.S. national, or an alien lawfully authorized to work in the U.S.? (see instructions) **You:** ☐ Yes ☐ No **Spouse:** ☐ 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	

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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	
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	

Version B, Cycle 15

	a Employee's social security number 400-00-1037	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) 00-0000057		**1** Wages, tips, other compensation 50,510	**2** Federal income tax withheld 10,268
c Employer's name, address, and ZIP code Doughnut Castle 1518 North Mays Lane Round Rock, TX 78664		**3** Social security wages 50,510	**4** Social security tax withheld 3,132
		5 Medicare wages and tips 50,510	**6** Medicare tax withheld 732
		7 Social security tips	**8** Allocated tips
d Control number		**9**	**10** Dependent care benefits
		11 Nonqualified plans	
e Employee's first name and initial Last name Suff. Sam Wheat 2525 Main Street Round Rock, TX 78680		**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12a** See instructions for box 12 Code
		14a Other	**12b** Code
			12c Code
			12d Code
f Employee's address and ZIP code		**14b** Treasury Tipped Occupation Code(s)	

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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Form **8888**

(Rev. December 2026)

Department of the Treasury
Internal Revenue Service

Allocation of Refund

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

Go to *www.irs.gov/Form8888* for the latest information.

OMB No. 1545-0074

For calendar year 20 26

Attachment Sequence No. **56**

Name(s) shown on return: Sam Wheat

Your social security number: 400-00-1037

Direct Deposit

1a Amount to be deposited in first account (see instructions) **1a**

1b Routing number 0 1 2 3 4 5 6 7 2 **1c** ☑ Checking ☐ Savings

1d Account number 1 2 3 4 5 6 7 8

2a Amount to be deposited in second account **2a**

2b Routing number 0 1 2 3 4 5 6 7 2 **2c** ☐ Checking ☑ Savings

2d Account number 1 2 3 4 5 6 7

3a Amount to be deposited in third account **3a**

3b Routing number **3c** ☐ Checking ☐ Savings

3d Account number

Reserved for Future Use

4 Reserved for future use **4**

Total Allocation of Refund

5 Add lines 1a, 2a, and 3a. The total must equal the refund amount shown on your tax return . . **5**

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