ATS Test Scenario 6
Taxpayer: Jeremy Davidson
SSN: 400-00-1059

Test Scenario 6 includes the following forms:

- Form 1040
- Form W-2
- Form W-2G
- Form 1040 Schedule 1
- Form 1040 Schedule E

Additional Information:

- Taxpayer's Date of Birth is January 20, 2008.
- Taxpayer is a U.S. citizen.
- Taxpayer can be claimed as a dependent on parents federal tax return.
- Taxpayer is in a Partnership engaged in the trade or business of gambling.

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
Jeremy	Davidson	400 00 1059
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.

4703 Bucks Run

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

Riverton WY 82501

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	

	a Employee's social security number 400-00-1059	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) 00-0000012		**1** Wages, tips, other compensation 2,300	**2** Federal income tax withheld 985
c Employer's name, address, and ZIP code Nona's Italian Kitchen 3300 Fox Trail Riverton, WY 82501		**3** Social security wages	**4** Social security tax withheld 143
		5 Medicare wages and tips	**6** Medicare tax withheld 33
		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. Jeremy Davidson 4703 Bucks Run Riverton, WY 82501		**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ **14a** Other	**12a** See instructions for box 12 Code TT 200 **12b** Code **12c** Code **12d** Code
f Employee's address and ZIP code		**14b** Treasury Tipped Occupation Code(s) 102	

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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☐ CORRECTED (if checked)

PAYER'S name			1 Reportable winnings	2 Date won
Lucky Bear Casino			$ 2,200	02/15/2026
Street address: 870 Winners Road	Room or suite no.		3 Type of wager: Slot Machines	4 Federal income tax withheld: $ 0
City or town: Riverton			5 Transaction: 8888888	6 Race
State or province: WY	Country	ZIP or foreign postal code: 82501	7 Winnings from identical wagers: $	8 Cashier
PAYER'S TIN: 00-0000013	PAYER'S telephone no.: 800-001-1111		9 WINNER'S TIN: 400-00-1059	10 Window
WINNER'S name: Jeremy Davidson			11 First identification no.	12 Second identification no.
Street address: 4703 Bucks Run	Apt. no.		13 State/Payer's state identification no.	14 State winnings: $
City or town: Riverton			15 State income tax withheld: $	16 Local winnings: $
State or province: WY	Country	ZIP or foreign postal code: 82501	17 Local income tax withheld: $	18 Name of locality

OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. January 2026)

For calendar year 20 26

This information is being furnished to the IRS.

Copy B

Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature: Jeremy Davidson **Date:** 2/15/2026

Form **W-2G** (Rev. 1-2026) www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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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: Jeremy Davidson

Your social security number: 400-00-1059

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	

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

2026

Attachment Sequence No. **13**

Name(s) shown on return: Jeremy Davidson

Your social security number: 400-00-1059

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 3, line 40.

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

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

1a Physical address of each property

	Number and street	Apt. no.	City or town	State	ZIP code
A					
B					
C					

1b Type of property (from list below)		**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair rental days**	**Personal use days**	**QJV**
A			**A**			☐
B			**B**			☐
C			**C**			☐

Type of Property:

1 Single family residence 3 Vacation/Short-term rental 5 Land 7 Self-rental
2 Multi-family residence 4 Commercial 6 Royalties 8 Other (describe) _____

Income:			**Properties: A**	**B**	**C**
3	Rents received	**3**			
4	Royalties received	**4**			
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**			
13	Interest (see instructions)	**13**			
13a	Vehicle loan	**13a**			
13b	Other	**13b**			
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**			
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**			
19	Other (list) _____	**19**			
20	Total expenses. Add lines 5 through 19	**20**			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	**21**			
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	**22**	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	**23a**		
23b	Total of all amounts reported on line 4 for all royalty properties	**23b**		
23c	Total of all amounts reported on line 12 for all properties	**23c**		
23d	Total of all amounts reported on line 18 for all properties	**23d**		
23e	Total of all amounts reported on line 20 for all properties	**23e**		

Name(s) shown on return. Do not enter name and social security number if shown on other side. Jeremy Davidson

Your social security number 400-00-1059

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 3 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 3	26	0

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior-year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☑ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Davidson and Davidson	P	☐	00-0000022	☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive income and loss		Nonpassive income and loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A			1,000		2,200
B					
C					
D					
29a Totals					
29b Totals					

30	Add columns (h) and (k) of line 29a	30	
31	Add columns (g), (i), and (j) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive income and loss		Nonpassive income and loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
34b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

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Name(s) shown on return: Jeremy Davidson

Your social security number: 400-00-1059

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also complete line 42 below		40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5		41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42		
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43		

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