ATS Test Scenario 14
Taxpayer: John Rosen
SSN: 400-00-1414

Test Scenario 14 includes the following forms:

- **Form 1040**
- **Form 1040 Schedule 3-A**
- **Form 1040 Schedule EIC**
- **Form 1040 Schedule 8812**
- **Form W-2**

TREASURY/IRS AND OMB USE ONLY DRAFT

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 01/01, 2026, ending 12/31, 20 26 | 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
JOHN	ROSEN	4 0 0 0 0 1 4 1 4
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. 123 CHESTNUT DRIVE | 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. ☐

City, town, or post office. If you have a foreign address, also complete spaces below. BUFFALO | State NY | ZIP code 14240

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	GEORGE	ABIGAIL		
(2) Last name	ROSEN	ROSEN		
(3) SSN	4 0 0 0 0 1 4 0 1	4 0 0 0 0 1 4 0 2		
(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	35,000
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	35,000
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	35,000
10	Adjustments to income from Schedule 1, line 26			10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	35,000

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Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	35,000
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	16,100
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	16,100
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	18,900
16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	16	2,023
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	2,023
19	Child tax credit or credit for other dependents from Schedule 8812	19	2,023
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	2,023
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
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	0
24b	Enter amount from Form 1062, line 15	24b	
24c	Add lines 24a and 24b	24c	0

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	2,000		
25b	Form(s) 1099	25b			
25c	Other forms (see instructions)	25c			
25d	Add lines 25a through 25c			25d	2,000
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	4,971		
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	2,377		
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	7,348		
32b	Amount from Schedule 3-A	32b	0		
32c	Subtract line 32b from line 32a			32c	7,348
33	Add lines 25d, 26, and 32c. These are your **total payments**			33	9,348

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	9,348
35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐	35a	9,348
35b	Routing number X X X X X X X X X **35c** Type: ☑ Checking ☐ Savings		
35d	Account number X X X X X X X X X X X X X X X X X		
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	

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SCHEDULE 3-A (Form 1040)

Department of the Treasury
Internal Revenue Service

Federal Public Benefit

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

OMB No. 1545-0074

2026

Attachment Sequence No. **3A**

Name(s) shown on Form 1040, 1040-SR, 1040-NR, or 1040-SS
JOHN ROSEN

Your social security number
400-00-1414

CAUTION

Complete Schedule 3-A (Form 1040) only if you are claiming the earned income credit (EIC), additional child tax credit (ACTC), refundable American opportunity credit, or refundable adoption credit.

Part I Federal Public Benefit (Refunded Portion of Certain Refundable Credits)

1a Enter the amount from Form 1040 or 1040-SR, line 32a. If you are filing Form 1040-NR or Form 1040-SS, enter -0- **1a** 7,348

1b Enter the amount from Form 1040 or 1040-SR, line 31. If you are filing Form 1040-NR or Form 1040-SS, enter -0- **1b** 0

2 Subtract line 1b from line 1a. If you are filing Form 1040-NR, add Form 1040-NR, lines 28 and 30, and enter the total. If you are filing Form 1040-SS, enter the amount from Part I, line 10 . . . . . **2** 7,348

3 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 24a. If you are filing Form 1040-SS, enter the amount from Part I, line 7 . . . . . **3** 0

4 Enter the amount from Schedule 2 (Form 1040), line 20. If you are filing Form 1040-SS, enter the amount from Part I, line 6e **4** 0

5 Subtract line 4 from line 3 . . . . . **5** 0

6 Is line 2 more than line 5?

☑ **Yes.** Subtract line 5 from line 2. This is your federal public benefit. Enter the result here, and go to line 7.

☐ **No.** Stop. Enter -0- here. Enter -0- on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter -0- on Part I, line 12b **6** 7,348

7 Do you want to receive your federal public benefit?

☑ **Yes.** Go to line 8.

☐ **No.** Stop. Enter the amount from line 6 on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter the amount from line 6 on Part I, line 12b.

Part II Verification of Eligibility for Federal Public Benefit

8 Are you or your spouse a U.S. citizen, U.S. national, or qualified alien? See instructions.

☑ **Yes.** Enter -0- here and on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter -0- on Part I, line 12b.

☐ **No.** Enter the amount from line 6 here and on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter the amount from line 6 on Part I, line 12b **8** 0

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SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to *www.irs.gov/ScheduleEIC* for the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **43**

Name(s) shown on return: JOHN ROSEN

Your social security number: 400-00-1414

Before you begin:

- See the instructions for Form 1040, line 27a, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child. See also Pub. 596.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27a, see the instructions.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27a, see the instructions.*
- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

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Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: GEORGE Last name: ROSEN	First name: ABIGAIL Last name: ROSEN	First name: Last name:
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27a, unless the child was born and died in 2026 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2026 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	400001401	400001402	
3 Child's year of birth	Year 2016 *If born after 2007 **and** the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 2017 *If born after 2007 **and** the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.*	Year *If born after 2007 **and** the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.*
4a Was the child under age 24 at the end of 2026, a student, and younger than you (or your spouse if filing jointly)?	☑ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☑ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
4b Was the child permanently and totally disabled during any part of 2026?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	SON	DAUGHTER	
6 Number of months child lived with you in the United States during 2026 • If the child lived with you for more than half of 2026 but less than 7 months, enter "7." • If the child was born or died in 2026 and your home was the child's home for more than half the time they were alive during 2026, enter "12."	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	months *Do not enter more than 12 months.*

TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 4

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **47**

Name(s) shown on return: JOHN ROSEN

Your social security number: 400-00-1414

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11b of your Form 1040, 1040-SR, or 1040-NR			**1**	35,000
2a	Enter income from Puerto Rico that you excluded	**2a**			
2b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**			
2c	Enter the amount from line 15 of your Form 4563	**2c**			
2d	Add lines 2a through 2c			**2d**	
3	Add lines 1 and 2d			**3**	35,000
4	Number of qualifying children under age 17 with the required social security number	**4**	2		
5	Multiply line 4 by $2,200			**5**	4,400
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	**6**			
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by $500			**7**	
8	Add lines 5 and 7			**8**	4,400
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			**9**	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			**10**	0
11	Multiply line 10 by 5% (0.05)			**11**	0
12	Is the amount on line 8 more than the amount on line 11?			**12**	4,400
	☐ **No. Stop here.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. ☑ **Yes.** Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from **Credit Limit Worksheet A**			**13**	2,023
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents** **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**			**14**	2,023

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A.

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Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Reserved for future use		**15**	
16a	Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit		**16a**	2,377
16b	Number of qualifying children under age 17 with the required social security number: 2 x $1,700. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit		**16b**	3,400
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the **smaller** of line 16a or line 16b		**17**	2,377
18a	Earned income (see instructions)	**18a** 35,000		
18b	Nontaxable combat pay (see instructions) **18b**			
19	Is the amount on line 18a more than $2,500? ☐ **No.** Leave line 19 blank and enter -0- on line 20. ☑ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result	**19** 32,500		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result		**20**	4,875
	Next. On line 16b, is the amount $5,100 or more? ☑ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27. ☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.			

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	**21**		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 16c; and Schedule 2 (Form 1040), line 17c	**22**		
23	Add lines 21 and 22	**23**		
24	**1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. **1040-NR filers:** Enter the amount from Schedule 3 (Form 1040), line 11.	**24**		
25	Subtract line 24 from line 23. If zero or less, enter -0-		**25**	
26	Enter the **larger** of line 20 or line 25		**26**	
	Next, enter the **smaller** of line 17 or line 26 on line 27.			

Part II-C Additional Child Tax Credit

27	**This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28**	**27**	2,377

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	a Employee's social security number 400-00-1414	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) 00-0000014		**1** Wages, tips, other compensation 35,000	**2** Federal income tax withheld 2,000
c Employer's name, address, and ZIP code WILLOW FARMS 195 POPLAR STREET BUFFALO NY 14240		**3** Social security wages 35,000 **5** Medicare wages and tips 35,000 **7** Social security tips	**4** Social security tax withheld 2,170 **6** Medicare tax withheld 508 **8** Allocated tips
d Control number		**9** **11** Nonqualified plans	**10** Dependent care benefits
e Employee's first name and initial: JOHN — Last name: ROSEN — Suff. 123 CHESTNUT STREET BUFFALO NY 14240 **f** Employee's address and ZIP code		**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ **14a** Other **14b** Treasury Tipped Occupation Code(s)	**12a** See instructions for box 12 Code **12b** Code **12c** Code **12d** 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.