

1040-NR ATS Test Scenario 1
Taxpayer: Sam Grape
SSN: 123-00-1111

Test Scenario 1 includes the following forms:

- **Form 1040-NR**
- **Form 1040 Schedule 3**
- **Form 1040-NR Schedule NEC**
- **Form 1042-S**
- **Form 8888**

Additional Information:

- **Nonresident alien, using the simplified refund method.**
- **The taxpayer signed the return using a self-select signature pin method.**
- **The taxpayer paid \$300.00 with an extension to file.**

Filing Status

Single Married filing separately (MFS) (formerly Married) Qualifying widow(er) (QW)

Check only one box.

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

Your first name and middle initial _____ Last name _____ Your identifying number (see instructions) _____

Home address (number and street or rural route). If you have a P.O. box, see instructions. _____ Apt. no. _____ Check if: Individual Estate or Trust

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 _____

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Dependents (see instructions):

(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

Income Effectively Connected With U.S. Trade or Business

1a Wages, salaries, tips, etc. Attach Form(s) W-2		1a
b Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions		1b
c Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)	1c	
2a Tax-exempt interest	2a	2b Taxable interest
3a Qualified dividends	3a	3b Ordinary dividends
4a IRA distributions	4a	4b Taxable amount
5a Pensions and annuities	5a	5b Taxable amount
6 Reserved for future use		6
7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here		7
8 Other income from Schedule 1 (Form 1040), line 9		8
9 Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income		9
10 Adjustments to income:		
a From Schedule 1 (Form 1040), line 22	10a	
b Charitable contributions for certain residents of India. See instructions	10b	
c Scholarship and fellowship grants excluded	10c	
d Add lines 10a through 10c. These are your total adjustments to income		10d
11 Subtract line 10d from line 9. This is your adjusted gross income		11
12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions		12
13a Qualified business income deduction. Attach Form 8995 or Form 8995-A	13a	
b Exemptions for estates and trusts only. See instructions	13b	
c Add lines 13a and 13b		13c
14 Add lines 12 and 13c		14
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	
17	Amount from Schedule 2 (Form 1040), line 3	17	0
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3 (Form 1040), line 7	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	
b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 10	23b	
c	Transportation tax (see instructions)	23c	
d	Add lines 23a through 23c	23d	
24	Add lines 22 and 23d. This is your total tax	24	
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
e	Form(s) 8805	25e	
f	Form(s) 8288-A	25f	
g	Form(s) 1042-S	25g	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Reserved for future use	27	
28	Additional child tax credit. Attach Schedule 8812 (Form 1040)	28	
29	Credit for amount paid with Form 1040-C	29	
30	Reserved for future use	30	
31	Amount from Schedule 3 (Form 1040), line 13	31	
32	Add lines 28 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33	
Refund	34 If line 33 is more than line 24, subtract line 24 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 <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="text"/>		
	e 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 2021 estimated tax	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	38 Estimated tax penalty (see instructions)	38	
Third Party Designee (Other than paid preparer)	Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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 <i>Sam Graps</i>	Date 3/4/2021	Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Phone no. <input type="text"/>	Email address <input type="text"/>	
Paid Preparer Use Only	Preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>
	Firm's name <input type="text"/>	PTIN <input type="text"/>	Check if: <input type="checkbox"/> Self-employed
	Firm's address <input type="text"/>	Phone no. <input type="text"/>	
		Firm's EIN <input type="text"/>	

**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

2020
Attachment
Sequence No. **03**

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

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1
2	Credit for child and dependent care expenses. Attach Form 2441	2
3	Education credits from Form 8863, line 19	3
4	Retirement savings contributions credit. Attach Form 8880	4
5	Residential energy credits. Attach Form 5695	5
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962	8
9	Amount paid with request for extension to file (see instructions)	9
10	Excess social security and tier 1 RRTA tax withheld	10
11	Credit for federal tax on fuels. Attach Form 4136	11
12	Other payments or refundable credits:	
a	Form 2439	12a
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b
c	Health coverage tax credit from Form 8885	12c
d	Other:	12d
e	Deferral for certain Schedule H or SE filers (see instructions)	12e
f	Add lines 12a through 12e	12f
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040) 2020

**SCHEDULE NEC
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service (99)

Tax on Income Not Effectively Connected With a U.S. Trade or Business

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.
▶ Attach to Form 1040-NR.

OMB No. 1545-0074

2020
Attachment
Sequence No. **7B**

Name(s) shown on Form 1040-NR

Sam Grape

Your identifying number

123-00-1111

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
1 Dividends and dividend equivalents:						
a Dividends paid by U.S. corporations	1a		1,200			
b Dividends paid by foreign corporations	1b					
c Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c					
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or TV copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
a Winnings						
b Losses	10c					
11 Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	11					
12 Other (specify) ▶	12					
13 Add lines 1a through 12 in columns (a) through (d)	13					
14 Multiply line 13 by rate of tax at top of each column	14					
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a ▶	15					

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS	(g) GAIN	
							If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).	
	17	Add columns (f) and (g) of line 16					()		
	18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-							

Foreign Person's U.S. Source Income Subject to Withholding

2020

▶ Go to www.irs.gov/Form1042S for instructions and the latest information.

Copy A for
Internal Revenue Service

1 2 3 4 5 6 7 8 9 1 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 06	2 Gross income 1,200	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 02	4a Exemption code	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code 16	13g Ch. 4 status code 23								
5 Withholding allowance		3b Tax rate 30.00	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code									
6 Net income				13k Recipient's account number											
7a Federal tax withheld 300		7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		13l Recipient's date of birth (YYYYMMDD) <table border="1" style="width:100%; height:20px;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>		8 Tax withheld by other agents		14a Primary Withholding Agent's Name (if applicable)											
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()		9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()		14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>									
10 Total withholding credit (combine boxes 7a, 8, and 9) 300		11 Tax paid by withholding agent (amounts not withheld) (see instructions)		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code								
12a Withholding agent's EIN 00-1234567	12b Ch. 3 status code 15	12c Ch. 4 status code 01		15d Intermediary or flow-through entity's name											
12d Withholding agent's name Biggs LLC		12e Withholding agent's Global Intermediary Identification Number (GIIN)		15e Intermediary or flow-through entity's GIIN											
12f Country code	12g Foreign tax identification number, if any			15f Country code		15g Foreign tax identification number, if any									
12h Address (number and street) 123 West David Street		12i City or town, state or province, country, ZIP or foreign postal code Cincinnati, OH 45219		15h Address (number and street)											
12j City or town, state or province, country, ZIP or foreign postal code Budapest, Hungary 1011		13a Recipient's name Sam Grape		13b Recipient's country code HU	16a Payer's name		16b Payer's TIN								
13c Address (number and street) 4752 Lomax Boulevard		13d City or town, state or province, country, ZIP or foreign postal code		16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code								
13e City or town, state or province, country, ZIP or foreign postal code		17a State income tax withheld		17b Payer's state tax no.	17c Name of state										

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8888 for the latest information.
▶ Attach to your income tax return.

2020
Attachment
Sequence No. **56**

Name(s) shown on return
Sam Grape

Your social security number
123-00-1111

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a Amount to be deposited in first account (see instructions)	1a	220
b Routing number <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="8"/> <input type="text" value="9"/> <input type="text" value="1"/> ▶ c <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number <input type="text" value="1"/>		
2a Amount to be deposited in second account	2a	
b Routing number <input type="text" value="2"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="7"/> <input type="text" value="7"/> <input type="text" value="7"/> <input type="text" value="3"/> <input type="text" value="5"/> ▶ c <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d Account number <input type="text" value="2"/>		
3a Amount to be deposited in third account	3a	
b Routing number <input type="text"/> ▶ c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number <input type="text"/>		

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.

CAUTION If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.

4 Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4	
5a Amount to be used to buy bonds for yourself, your spouse, or someone else	5a	
b Enter the owner's name (First then Last) for the bond registration		<input type="text"/>
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/>		<input type="text"/>
6a Amount to be used to buy bonds for yourself, your spouse, or someone else	6a	
b Enter the owner's name (First then Last) for the bond registration		<input type="text"/>
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/>		<input type="text"/>

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7 Amount to be refunded by check	7	
---	----------	--

Part IV Total Allocation of Refund

8 Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8	
--	----------	--