

**1040-NR Individual ATS Scenario 2**  
**Taxpayer: Anna Thompson**  
**SSN: 123-00-2222**

**Test Scenario 2 includes the following forms:**

- **Form 1040-NR**
- **Form 1040-NR Sch OI**
- **Form 1040 Schedule 1**
- **Form 1040 Schedule 2**
- **Form 1040 Schedule C**
- **Form 1040 Schedule D**
- **Form 1040 Schedule SE**
- **Form 8288-A**
- **Form 8959**

**Taxpayer's Schedule C income is foreign and not connected with the USA; therefore, does not qualify for the Qualified Business Income deduction.**

**The Other Tax Statement PDF has a value "From Form 8959" in the amount of \$215.**

**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: Anna Last name: Thompson Your identifying number (see instructions): 1 2 3 0 0 2 2 2 2

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  
123 Test Street

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code  
Saint-Lambert

Foreign country name Foreign province/state/county Foreign postal code  
CA Quebec J3P-3S8

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**

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

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	<b>16</b>	
<b>17</b>	Amount from Schedule 2 (Form 1040), line 3 . . . . .	<b>17</b>	
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	
<b>19</b>	Child tax credit or credit for other dependents . . . . .	<b>19</b>	
<b>20</b>	Amount from Schedule 3 (Form 1040), line 7 . . . . .	<b>20</b>	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	
<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 . . . . .	<b>23a</b>	
<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 10 . . . . .	<b>23b</b>	
<b>c</b>	Transportation tax (see instructions)	<b>23c</b>	
<b>d</b>	Add lines 23a through 23c	<b>23d</b>	
<b>24</b>	Add lines 22 and 23d. This is your <b>total tax</b> . . . . .	<b>24</b>	
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	
<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	
<b>e</b>	Form(s) 8805 . . . . .	<b>25e</b>	
<b>f</b>	Form(s) 8288-A . . . . .	<b>25f</b>	
<b>g</b>	Form(s) 1042-S . . . . .	<b>25g</b>	
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return . . . . .	<b>26</b>	
<b>27</b>	Reserved for future use . . . . .	<b>27</b>	
<b>28</b>	Additional child tax credit. Attach Schedule 8812 (Form 1040) . . . . .	<b>28</b>	
<b>29</b>	Credit for amount paid with Form 1040-C . . . . .	<b>29</b>	
<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3 (Form 1040), line 13 . . . . .	<b>31</b>	
<b>32</b>	Add lines 28 through 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>35a</b>	
Direct deposit? See instructions.	<b>b</b> Routing number . . . . . <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number . . . . .		
	<b>e</b> If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
	<b>36</b> Amount of line 34 you want <b>applied to your 2021 estimated tax</b> . . . . .	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions . . . . .	<b>37</b>	
	<b>38</b> Estimated tax penalty (see instructions) . . . . .	<b>38</b>	
<b>Third Party Designee</b> (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 checked="" type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>		
	Designee's name <b>John Kiwi</b>	Phone no. <b>555-123-7428</b>	Personal identification number (PIN) <b>1 2 3 4 5</b>
<b>Sign Here</b>	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 <b>Anna Thompson</b>	Date <b>04/11/2021</b>	Your occupation <b>Business Owner</b>
	Phone no.	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
	Email address		
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date
	Firm's name	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's address	Phone no.	Firm's EIN

DRAFT AS OF November 4, 2020 NOT FILE

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

Department of the Treasury  
Internal Revenue Service (99)

**Other Information**

▶ Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.  
▶ Attach to Form 1040-NR.  
▶ Answer all questions.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **7C**

Name(s) shown on Form 1040-NR

Your identifying number

- A** Of what country or countries were you a citizen or national during the tax year? \_\_\_\_\_
- B** In what country did you claim residence for tax purposes during the tax year? \_\_\_\_\_
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No
- D** Were you ever:
- A U.S. citizen?  Yes  No
  - A green card holder (lawful permanent resident) of the United States?  Yes  No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. \_\_\_\_\_
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No  
If you answered "Yes," indicate the date and nature of the change ▶ \_\_\_\_\_

- G** List all dates you entered and left the United States during 2020. See instructions.  
**Note:** If you are a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for **Canada** or **Mexico** and skip to item H.  Canada  Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2018 \_\_\_\_\_, 2019 \_\_\_\_\_, and 2020 \_\_\_\_\_.
- I** Did you file a U.S. income tax return for any prior year?  Yes  No  
If "Yes," give the latest year and form number you filed ▶ \_\_\_\_\_
- J** Are you filing a return for a trust?  Yes  No  
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?  Yes  No
- K** Did you receive total compensation of \$250,000 or more during the tax year?  Yes  No  
If "Yes," did you use an alternative method to determine the source of this compensation?  Yes  No

**L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

- (e) Total.** Enter this amount on Form 1040-NR, line 1c. Do not enter it on line 1a or line 1b. ▶ \_\_\_\_\_
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No  
If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M** Check the applicable box if:
- This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ▶
  - You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ▶

**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](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

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

Your social security number  
*123-00-2222*

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>
<b>2a</b>	Alimony received . . . . .	<b>2a</b>
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____	
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>
<b>8</b>	Other income. List type and amount ▶ _____	<b>8</b>
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>
<b>b</b>	Recipient's SSN . . . . . ▶ _____	
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ _____	
<b>19</b>	IRA deduction . . . . .	<b>19</b>
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>

**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](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **02**

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

Your social security number  
*123-00-2222*

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) _____	<b>8</b>
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>10</b>

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2020

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <u>Anna Thompson</u>		Social security number (SSN) <u>123-00-2222</u>
<b>A</b> Principal business or profession, including product or service (see instructions) <u>Thompson Boat Rental</u>	<b>B</b> Enter code from instructions ▶ <u>5 3 2 2 9 0</u>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.) <u>0 0 9 9 9 9 9 9 9</u>	
<b>E</b> Business address (including suite or room no.) ▶ <u>125 Test Street</u> City, town or post office, state, and ZIP code <u>Saint-Lambert, Quebec J3P-3S8</u>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2020, check here		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ▶ <input type="checkbox"/>	<b>1</b>	<u>161,200</u>
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	<b>7</b>	

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>	<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions). . . . .	<b>9</b>	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>	<b>20</b> Rent or lease (see instructions):	<b>20a</b>	
<b>11</b> Contract labor (see instructions)	<b>11</b>	<b>a</b> Vehicles, machinery, and equipment	<b>20b</b>	
<b>12</b> Depletion . . . . .	<b>12</b>	<b>b</b> Other business property . . . . .	<b>21</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>	<b>21</b> Repairs and maintenance . . . . .	<b>22</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>	<b>22</b> Supplies (not included in Part III) . . . . .	<b>23</b>	
<b>15</b> Insurance (other than health)	<b>15</b>	<b>23</b> Taxes and licenses . . . . .	<b>24</b>	
<b>16</b> Interest (see instructions):		<b>24</b> Travel and meals:	<b>24a</b>	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	<b>a</b> Travel . . . . .	<b>24b</b>	
<b>b</b> Other . . . . .	<b>16b</b>	<b>b</b> Deductible meals (see instructions) . . . . .	<b>25</b>	
<b>17</b> Legal and professional services	<b>17</b>	<b>25</b> Utilities . . . . .	<b>26</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	<b>28</b>	<b>26</b> Wages (less employment credits) . . . . .	<b>27a</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<b>27a</b> Other expenses (from line 48) . . . . .	<b>27b</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>	<b>27b</b> <b>Reserved for future use</b> . . . . .		
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.				<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.



**SCHEDULE D**  
**(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return

Anna Thompson

Your social security number

123-00-2222

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b> 14,289
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b>

**Part III Summary**

**16** Combine lines 7 and 15 and enter the result . . . . .

**16**

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

**17** Are lines 15 and 16 **both** gains?

- Yes.** Go to line 18.
- No.** Skip lines 18 through 21, and go to line 22.

**18** If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶

**18**

**19** If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶

**19**

**20** Are lines 18 and 19 **both** zero or blank?

- Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **Don't** complete lines 21 and 22 below.
- No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

**21** If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:

- The loss on line 16; or
- (\$3,000), or if married filing separately, (\$1,500) } . . . . .

**21** ( )

**Note:** When figuring which amount is smaller, treat both amounts as positive numbers.

**22** Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?

- Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16.
- No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

DRAFT AS OF  
October 15, 2020  
DO NOT FILE

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person  
with **self-employment** income ►

Anna Thompson

123-00-2222

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . .

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . . **1a**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . . **1b** ( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . . **2** 161,200

**3** Combine lines 1a, 1b, and 2 . . . . . **3**

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . **4a**

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . . **4b**

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue . . . . . **4c**

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . . **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . . **5b**

**6** Add lines 4c and 5b . . . . . **6**

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020 . . . . . **7** 137,700

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11 . . . . . **8a**

**b** Unreported tips subject to social security tax from Form 4137, line 10 . . . . . **8b**

**c** Wages subject to social security tax from Form 8919, line 10 . . . . . **8c**

**d** Add lines 8a, 8b, and 8c . . . . . **8d**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . **9**

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . . **10**

**11** Multiply line 6 by 2.9% (0.029) . . . . . **11**

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** . . . . . **12**

**13 Deduction for one-half of self-employment tax.**  
Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** . . . . . **13**

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$8,460, **or (b)** your net farm profits<sup>2</sup> were less than \$6,107.

**14** Maximum income for optional methods . . . . . **14** 5,640

**15** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross farm income<sup>1</sup> (not less than zero) **or** \$5,640. Also, include this amount on line 4b above . . . . . **15**

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$6,107 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

**16** Subtract line 15 from line 14 . . . . . **16**

**17** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above . . . . . **17**

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B. <sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.  
<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method. <sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Part III Maximum Deferral of Self-Employment Tax Payments**

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

<b>18</b>	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . .	<b>18</b>	
<b>19</b>	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18	<b>19</b>	
<b>20</b>	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 . . . . .	<b>20</b>	
<b>21</b>	Combine lines 19 and 20 . . . . .	<b>21</b>	
If line 5b is zero, skip line 22 and enter -0- on line 23.			
<b>22</b>	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . .	<b>22</b>	
<b>23</b>	Multiply line 22 by 92.35% (0.9235) . . . . .	<b>23</b>	
<b>24</b>	Add lines 21 and 23 . . . . .	<b>24</b>	
<b>25</b>	Enter the smaller of line 9 or line 24 . . . . .	<b>25</b>	
<b>26</b>	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) . . . . .	<b>26</b>	

Withholding agent's name, street address, city, state, and ZIP code XXX LLC 4000 Apple Street North Miami Beach, FL 33160		1 Date of transfer  2020-02-28	<b>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</b>  OMB No. 1545-0902	
		2 Federal income tax withheld  3,110		
Withholding agent's federal identification number  00-1234567	Identification number of foreign person subject to withholding (see instructions)  123-00-2222	3 Amount realized  14,289	4 Gain recognized by foreign corporation	<b>Copy A For Internal Revenue Service Center</b>  For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.
Name of person subject to withholding  Anna Thompson		5 Description of property transferred  Beach House		
Foreign address (number, street, and apt. or suite no.)  123 Test Street		6 Person subject to withholding is: An individual <input checked="" type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ▶		
City, province or state, postal code, and country (not U.S.)  Saint-Lambert, Quebec J4P3S8	7 Country code  CA	Mailing address of person subject to withholding (if different)		

Form **8288-A** (Rev. 4-2018)

Cat. No. 62261L

**Attach Copies A and B to Form 8288**

Department of the Treasury - Internal Revenue Service

**Additional Medicare Tax**

▶ If any line does not apply to you, leave it blank. See separate instructions.  
 ▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
 ▶ Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

Name(s) shown on return

Your social security number

Anna Thompson

123-00-2222

**Part I Additional Medicare Tax on Medicare Wages**

<b>1</b>	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	<b>1</b>		
<b>2</b>	Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>		
<b>3</b>	Wages from Form 8919, line 6 . . . . .	<b>3</b>		
<b>4</b>	Add lines 1 through 3 . . . . .	<b>4</b>		
<b>5</b>	Enter the following amount for your filing status:	<b>5</b>		
	Married filing jointly . . . . . \$250,000			
	Married filing separately . . . . . \$125,000			
	Single, Head of household, or Qualifying widow(er) . . . . . \$200,000			
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>		
<b>7</b>	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	<b>7</b>		

**Part II Additional Medicare Tax on Self-Employment Income**

<b>8</b>	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) . . . . .	<b>8</b>		
<b>9</b>	Enter the following amount for your filing status:	<b>9</b>		
	Married filing jointly . . . . . \$250,000			
	Married filing separately . . . . . \$125,000			
	Single, Head of household, or Qualifying widow(er) . . . . . \$200,000			
<b>10</b>	Enter the amount from line 4 . . . . .	<b>10</b>		
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>		
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>		
<b>13</b>	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	<b>13</b>		

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

<b>14</b>	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	<b>14</b>		
<b>15</b>	Enter the following amount for your filing status:	<b>15</b>		
	Married filing jointly . . . . . \$250,000			
	Married filing separately . . . . . \$125,000			
	Single, Head of household, or Qualifying widow(er) . . . . . \$200,000			
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>		
<b>17</b>	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .	<b>17</b>		

**Part IV Total Additional Medicare Tax**

<b>18</b>	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 8 (check box a) (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V . . . . .	<b>18</b>		
-----------	--	-----------	--	--

**Part V Withholding Reconciliation**

<b>19</b>	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	<b>19</b>		
<b>20</b>	Enter the amount from line 1 . . . . .	<b>20</b>		
<b>21</b>	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>		
<b>22</b>	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	<b>22</b>		
<b>23</b>	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	<b>23</b>		
<b>24</b>	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) . . . . .	<b>24</b>		