

1040-NR ATS Test Scenario 5

Taxpayer: Jack Smith

SSN: 123-00-5555

Test Scenario 5 includes the following forms:

- Form 1040-NR
- Form 1040-NR Schedule NEC
- Form 1040-NR Schedule OI
- Form 8840
- Form 8843
- Form RRB-1042S

Taxpayer information:

Jack Smith
100 Sainte Chapelle
Paris, FR 75001

Identity Protection PIN: 123456

Form RRB-1042S

NameLine1Txt	Jack Smith
PrimarySSN	123-00-5555
ForeignAddress	100 Sainte Chapelle Paris, FR 75001
GrossSocSecBnftTier1PaidAmt	1,000.00
NetSocSecBnftTier1PaidAmt	1,000.00
FederalIncomeTaxWithheldAmt	108.00

Additional information:

- Taxpayer is a married nonresident alien
- Return is signed electronically using a Self-Select PIN
- The binary attachment PDF name is "Form 8843 Physician Statement".

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
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 **Yes**. Complete below. **No**

Designee's name	Phone no.	Personal identification number (PIN)
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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>Jack Smith</i>	Date 4/15/2021	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	

**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

Jack Smith

Your identifying number

123-00-5555

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					
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-							

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

Department of the Treasury
Internal Revenue Service (99)

Other Information

▶ Go to 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

Jack Smith

Your identifying number

123-00-5555

- A** Of what country or countries were you a citizen or national during the tax year? **FR**
- B** In what country did you claim residence for tax purposes during the tax year? **FR**
- 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. **B1/B2**
- 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
07/14/20	12/10/20

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 **0**, 2019 **15**, and 2020 **180**.
- 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. ▶

Closer Connection Exception Statement for Aliens

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040-NR.
▶ Go to www.irs.gov/Form8840 for the latest information.
For the year January 1–December 31, 2020, or other tax year
beginning **January**, 2020, and ending **December**, 20 **20**.

2020
Attachment
Sequence No. **101**

Your first name and initial **Jack** Last name **Smith** Your U.S. taxpayer identification number, if any **123-00-5555**

Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return

Address in country of residence Address in the United States

Part I General Information

- 1 Type of U.S. visa (for example, F, J, M, etc.) and date you entered the United States ▶ **B/B2 06/14/2020**
- 2 Of what country or countries were you a citizen during the tax year? **FR**
- 3 What country or countries issued you a passport? **FR**
- 4 Enter your passport number(s) ▶ **OBCD50388**
- 5 Enter the number of days you were present in the United States during:
2020 **180** 2019 **15** 2018 **0**
- 6 During 2020, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? See instructions Yes No

Part II Closer Connection to One Foreign Country (see instructions)

- 7 Where was your tax home during 2020? **FR**
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2020.
▶ **FR**
Next, complete Part IV.

Part III Closer Connection to Two Foreign Countries (see instructions)

- 9 Where was your tax home on January 1, 2020? _____
- 10 After changing your tax home from its location on January 1, 2020, where was your tax home for the remainder of 2020?

- 11 Did you have a closer connection to each foreign country listed on lines 9 and 10 than to the United States for the period during which you maintained a tax home in that foreign country? Yes No
If "No," attach an explanation.
- 12 Were you subject to tax as a resident under the internal laws of (a) either of the countries listed on lines 9 and 10 during all of 2020, or (b) both of the countries listed on lines 9 and 10 for the period during which you maintained a tax home in each country? Yes No
- 13 Have you filed or will you file tax returns for 2020 in the countries listed on lines 9 and 10? Yes No
If "Yes" to either line 12 or line 13, attach verification.
If "No" to either line 12 or line 13, please explain ▶ _____
Next, complete Part IV.

Part IV Significant Contacts With Foreign Country or Countries in 2020

- 14 Where was your regular or principal permanent home located during 2020? See instructions. **FR**
- 15 If you had more than one permanent home available to you at all times during 2020, list the location of each and explain.
▶
- 16 Where was your family located? **FR**
- 17 Where was your automobile(s) located? **FR**
- 18 Where was your automobile(s) registered? **FR**
- 19 Where were your personal belongings, furniture, etc., located? **FR**
- 20 Where was the bank(s) with which you conducted your routine personal banking activities located?
a **FR** c _____
b _____ d _____
- 21 Did you conduct business activities in a location other than your tax home? Yes No
If "Yes," where? _____
- 22a Where was your driver's license issued? **FR**
b If you hold a second driver's license, where was it issued? _____
- 23 Where were you registered to vote? **FR**
- 24 When completing official documents, forms, etc., what country do you list as your residence? **FR**
- 25 Have you ever completed:
a Form W-8BEN or any other W-8 form (relating to foreign status)? Yes No
b Form W-9, Request for Taxpayer Identification Number and Certification? Yes No
c Any other U.S. official forms? If "Yes," indicate the form(s) ▶ _____ Yes No
- 26 In what country or countries did you keep your personal, financial, and legal documents? **FR**
- 27 From what country or countries did you derive the majority of your 2020 income? **FR**
- 28 Did you have any income from U.S. sources? Yes No
If "Yes," what type? _____
- 29 In what country or countries were your investments located? See instructions. _____
- 30 Did you qualify for any type of "national" health plan sponsored by a foreign country? Yes No
If "Yes," in what country? _____
If "No," please explain ▶ _____
If you have any other information to substantiate your closer connection to a country other than the United States or you wish to explain in more detail any of your responses to lines 14 through 30, attach a statement to this form.

Sign here only if you are filing this form by itself and not with your U.S. tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶ _____
Your signature

▶ _____
Date

Statement for Exempt Individuals and Individuals With a Medical Condition
For use by alien individuals only.

2020

Attachment Sequence No. **102**

▶ Go to www.irs.gov/Form8843 for the latest information.

Department of the Treasury
Internal Revenue Service

For the year January 1—December 31, 2020, or other tax year
beginning **January 1**, 2020, and ending **December 31**, 20 **20**.

Your first name and initial
Jack

Last name
Smith

Your U.S. taxpayer identification number, if any
123-00-5555

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence

Address in the United States

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ **B1/B2 06/14/2020**
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.
- 2 Of what country or countries were you a citizen during the tax year? **FR**
- 3a What country or countries issued you a passport? **FR**
- b Enter your passport number(s) ▶ **OBCD50388**
- 4a Enter the actual number of days you were present in the United States during:
2020 **180** 2019 **15** 2018 **0**
- b Enter the number of days in 2020 you claim you can exclude for purposes of the substantial presence test ▶ **108**

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2020 ▶ _____
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020 ▶ _____
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2014 _____ 2015 _____
2016 _____ 2017 _____ 2018 _____ 2019 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2014 through 2019)? Yes No
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2020 ▶ _____
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020 ▶ _____
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2014 _____ 2015 _____
2016 _____ 2017 _____ 2018 _____ 2019 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2020, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain ▶ _____

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2020 and the dates of competition ▶ _____

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ _____

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States. See Instructions. ▶ **Coronavirus**

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ **08/24/2020**

c Enter the date you actually left the United States ▶ **12/10/2020**

18 Physician's Statement:

I certify that **Jack Smith** _____
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

Micheal Jones, M.D. _____
Name of physician or other medical official

4321 Bloom Street, Lake City, PA 16423 _____
Physician's or other medical official's address and telephone number

Mike Jones, M.D. _____ **03/10/2021** _____
Physician's or other medical official's signature Date

Sign here only if you are filing this form by itself and not with your tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

▶ _____ ▶ _____
Your signature Date