

June 27, 2016

1040NR Individual ATS Scenario 4

Taxpayer: Spike Plum

SSN: 123-00-4444

Forms Included in the Scenario:

- Form 1040NR
- Form 1040NR Schedule A
- Form 2106
- Form 8283
- Form W-2

Additional Information:

Spike Plum

735 Merida

Cuidad Juarez, Chihuahua, MX, 32692

Return Summary:

This return is for a single resident of Mexico. Filer attached a W-2, itemized his deductions (non-cash charitable contribution and employee business expenses), and supplied an Estimated Tax Penalty for a balance due using the Short Method calculation. Filer signed using a Practitioner PIN. Filer entered PIN.

Form **1040NR**

Department of the Treasury
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return
Information about Form 1040NR and its separate instructions is at www.irs.gov/form1040nr.

OMB No. 1545-0074

2016

beginning 1-1-2016, 2016, and ending 12-31, 20 16

Please print
or type

Your first name and initial <u>Spike</u>	Last name <u>Plum</u>	Identifying number (see instructions) <u>123-00-4444</u>
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. <u>735 Merida</u>		Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <u>Cuidad Juarez</u>		
Foreign country name <u>MX</u>	Foreign province/state/county <u>Chihuahua</u>	Foreign postal code <u>32692</u>

**Filing
Status**

- | | |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 1 <input checked="" type="checkbox"/> Single resident of Canada or Mexico or single U.S. national | 4 <input type="checkbox"/> Married resident of South Korea |
| 2 <input type="checkbox"/> Other single nonresident alien | 5 <input type="checkbox"/> Other married nonresident alien |
| 3 <input type="checkbox"/> Married resident of Canada or Mexico or married U.S. national | 6 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions) |
- If you checked box 3 or 4 above, enter the information below.

Check only
one box.

(i) Spouse's first name and initial	(ii) Spouse's last name	(iii) Spouse's identifying number
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Exemptions

- 7a** ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 7a
- b** ☐ **Spouse.** Check box 7b only if you checked box 3 or 4 above **and** your spouse **did not** have any U.S. gross income

Boxes checked
on 7a and 7b
No. of children
on 7c who:
• lived with you _____
• did not live with
you due to divorce
or separation (see
instructions) _____
Dependents on 7c
not entered above _____

c Dependents: (see instructions)		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instr.)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more
than four
dependents,
see instructions.

d Total number of exemptions claimed **Add numbers on lines above** 0

**Income
Effectively
Connected
With U.S.
Trade/
Business**

8 Wages, salaries, tips, etc. Attach Form(s) W-2	8		
9a Taxable interest	9a		
b Tax-exempt interest. Do not include on line 9a	9b		
10a Ordinary dividends	10a		
b Qualified dividends (see instructions)	10b		
11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11		
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12		
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13		
14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14		
15 Other gains or (losses). Attach Form 4797	15		
16a IRA distributions	16a		
16b Taxable amount (see instructions)	16b		
17a Pensions and annuities	17a		
17b Taxable amount (see instructions)	17b		
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18		
19 Farm income or (loss). Attach Schedule F (Form 1040)	19		
20 Unemployment compensation	20		
21 Other income. List type and amount (see instructions) <u>Auctioneer</u>	21	<u>34,000</u>	<u>00</u>
22 Total income exempt by a treaty from page 5, Schedule OI, item L (1)(e)	22		
23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income	23		

Attach Form(s)
W-2, 1042-S,
SSA-1042S,
RRB-1042S,
and 8288-A
here. Also
attach Form(s)
1099-R if tax
was withheld.

**Adjusted
Gross
Income**

24 Educator expenses (see instructions)	24		
25 Health savings account deduction. Attach Form 8889	25		
26 Moving expenses. Attach Form 3903	26		
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27		
28 Self-employed SEP, SIMPLE, and qualified plans	28		
29 Self-employed health insurance deduction (see instructions)	29		
30 Penalty on early withdrawal of savings	30		
31 Scholarship and fellowship grants excluded	31		
32 IRA deduction (see instructions)	32		
33 Student loan interest deduction (see instructions)	33		
34 Domestic production activities deduction. Attach Form 8903	34		
35 Add lines 24 through 34	35		
36 Subtract line 35 from line 23. This is your adjusted gross income	36		

Tax and Credits

37	Amount from line 36 (adjusted gross income)	37	
38	Itemized deductions from page 3, Schedule A, line 15	38	
39	Subtract line 38 from line 37	39	
40	Exemptions (see instructions)	40	
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	
42	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42	
43	Alternative minimum tax (see instructions). Attach Form 6251	43	
44	Excess advance premium tax credit repayment. Attach Form 8962	44	
45	Add lines 42, 43, and 44	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit. Attach Schedule 8812, if required	49	
50	Residential energy credits. Attach Form 5695	50	
51	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	51	
52	Add lines 46 through 51. These are your total credits	52	
53	Subtract line 52 from line 45. If line 52 is more than line 45, enter -0-	53	

Other Taxes

54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	54	
55	Self-employment tax. Attach Schedule SE (Form 1040)	55	
56	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	56	
57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57	
58	Transportation tax (see instructions)	58	
59a	Household employment taxes from Schedule H (Form 1040)	59a	
59b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s)	60	
61	Add lines 53 through 60. This is your total tax	61	

Payments

62	Federal income tax withheld from:		
a	Form(s) W-2 and 1099	62a	
b	Form(s) 8805	62b	
c	Form(s) 8288-A	62c	
d	Form(s) 1042-S	62d	
63	2016 estimated tax payments and amount applied from 2015 return	63	
64	Additional child tax credit. Attach Schedule 8812	64	
65	Net premium tax credit. Attach Form 8962	65	
66	Amount paid with request for extension to file (see instructions)	66	
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
68	Credit for federal tax paid on fuels. Attach Form 4136	68	
69	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	69	
70	Credit for amount paid with Form 1040-C	70	
71	Add lines 62a through 70. These are your total payments	71	

RefundDirect deposit?
See instructions.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	73a	
b	Routing number		
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
74	Amount of line 72 you want applied to your 2017 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	
76	Estimated tax penalty (see instructions)	76	

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 HereKeep a copy of
this return for
your records.

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 in the United States If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

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

Schedule A—Itemized Deductions (see instructions)

07

Taxes You Paid	1	State and local income taxes	1		
Gifts to U.S. Charities	2	Caution: If you made a gift and received a benefit in return, see instructions.	2		
	3	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	3		
	4	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500	4		
	5	Carryover from prior year	5		
	6	Add lines 2 through 4	6		
Casualty and Theft Losses	7	Casualty or theft loss(es). Attach Form 4684. See instructions	7		
Job Expenses and Certain Miscellaneous Deductions	8	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶	8		
	9	Tax preparation fees	9		
	10	Other expenses. See instructions for expenses to deduct here. List type and amount ▶	10		
	11	Add lines 7 through 9	11		
	12	Enter the amount from Form 1040NR, line 37	12		
	13	Multiply line 11 by 2% (0.02)	13		
	14	Subtract line 12 from line 10. If line 12 is more than line 10, enter -0-	14		
Other Miscellaneous Deductions	15	Other—see instructions for expenses to deduct here. List type and amount ▶	15		
Total Itemized Deductions	16	Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR: • \$311,300 if you checked box 6; • \$259,400 if you checked box 1 or 2; or • \$155,650 if you checked box 3, 4, or 5? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.	16		

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)											
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)					
								%		%			
1	Dividends paid by:												
a	U.S. corporations	1a											
b	Foreign corporations	1b											
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 T.V. 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 1040NR, line 54	15											

Capital Gains and Losses From Sales or Exchanges of Property

16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)		(g) GAIN If (d) is more than (e), subtract (e) from (d)	
17	Add columns (f) and (g) of line 16	17	()				
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-) ►	18							

Schedule OI—Other Information (see instructions)

Answer all questions

- A** Of what country or countries were you a citizen or national during the tax year? MX
- B** In what country did you claim residence for tax purposes during the tax year? MX
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ Yes ☒ No
- D** Were you ever:
1. A U.S. citizen? ☐ Yes ☒ No
2. 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. H1B
- 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 2016 (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:
2014 0, 2015 0, and 2016 150
- 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 1040NR, line 22. Do not enter it on line 8 or line 12
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.

Form **2106****Employee Business Expenses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.**2016**
Attachment
Sequence No. **129**

Your name

Spike Plum

Occupation in which you incurred expenses

Gallery Event Coordinator

Social security number

123 | 00 | 4444

Part I Employee Business Expenses and Reimbursements**Step 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment.	3	
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)	5	2,375 00
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7	
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	9	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . ▶	10	

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

Cat. No. 11700N

Form **2106** (2016)

Part II Vehicle Expenses**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11 / /	/ /
12	Total miles the vehicle was driven during 2016	12 1,704 miles	miles
13	Business miles included on line 12	13 1,482 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 87 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
20	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
21	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 54¢ (0.54). Enter the result here and on line 1	22	
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Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26	Add lines 23, 24c, and 25.	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation (see instructions)	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance).	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the applicable limit explained in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

Noncash Charitable Contributions

► **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

► **Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.**

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Spike Plum

Identifying number

123-00-4444

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A	Elephantastic Sanctuary, 8910 Overton, San Rafael, CA, 94901	<input type="checkbox"/>	Painting "Savannah", 1966, Cuervo Ruiz
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	3/13/2016	11/1977	Inheritance		1,320 00	Comparable sales
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ► _____
If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► _____
(2) For any prior tax years ► _____
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
Name of charitable organization (donee) _____
Address (number, street, and room or suite no.) _____
City or town, state, and ZIP code _____
- d** For tangible property, enter the place where the property is located or kept ► _____
- e** Name of any person, other than the donee organization, having actual possession of the property ► _____

- | | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? | | |
| b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? | | |
| c Is there a restriction limiting the donated property for a particular use? | | |

Name(s) shown on your income tax return

Spike Plum

Identifying number

123-00-4444

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. An appraisal is generally required for property listed in Section B. See instructions.

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- a** ☐ Art* (contribution of \$20,000 or more) **d** ☐ Art* (contribution of less than \$20,000) **g** ☐ Collectibles** **j** ☐ Other
b ☐ Qualified Conservation Contribution **e** ☐ Other Real Estate **h** ☐ Intellectual Property
c ☐ Equipment **f** ☐ Securities **i** ☐ Vehicles

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Date of contribution
A						
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign**Here**

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ►

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">123-00-4444</div>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <div style="border: 1px solid black; padding: 2px; display: inline-block;">00-3211567</div>				1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px; display: inline-block;">60,000.00</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">13,880.00</div>					
c Employer's name, address, and ZIP code Gallerie Luz 6723 Paseo del Mar Redding, Ca, 96099				3 Social security wages <div style="border: 1px solid black; padding: 2px; display: inline-block;">60,000.00</div>		4 Social security tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">3,720.00</div>					
				5 Medicare wages and tips <div style="border: 1px solid black; padding: 2px; display: inline-block;">60,000.00</div>		6 Medicare tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">870.00</div>					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Spike Plum 735 Merida Cuidad Juarez, Chihuahua, MX 32692				11 Nonqualified plans		12a See instructions for box 12					
				13 <div style="display: flex; justify-content: space-around; font-size: 0.8em;"> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> </div>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP 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

2016

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.