

**ATS Test Scenario 2**  
**Taxpayer: Sam and Gloria Gardenia**  
**SSN: 400-00-1038**

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

- **Form 1040**
- **Form W-2 (2)**
- **Schedule A**
- **Schedule C**
- **Schedule EIC**
- **Form 8283**
- **Form 8867**
- **Form 8888**

**Primary Date of Birth = August 2, 1969**

**Secondary Date of Birth = March 19, 1965**

**Dependent Date of Birth = July 20, 2000**

**Additional Information:**

**Spouse Identity Protection PIN = 876543**

**Schedule C IV line 44a**

**Assume all mileage occurred before July 1, 2017**

**Taxpayer paid \$500.00 in estimated tax payments in 2017 (applied from 2016 return)**

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 See separate instructions. Your first name and initial Sam Last name Gardenia Your social security number 4 0 0 0 0 1 0 3 8

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See instructions.) 5 Qualifying widow(er) (see instructions.)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. 6c Dependents: Timothy Gardenia 4 0 0 0 0 1 0 7 2 son. Total number of exemptions claimed 3.

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 8a Taxable interest. Attach Schedule B if required. 9a Ordinary dividends. Attach Schedule B if required. 10 Taxable refunds, credits, or offsets of state and local income taxes 500. 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.

Adjusted Gross Income 23 Educator expenses. 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 25 Health savings account deduction. Attach Form 8889. 26 Moving expenses. Attach Form 3903. 27 Deductible part of self-employment tax. Attach Schedule SE. 28 Self-employed SEP, SIMPLE, and qualified plans. 29 Self-employed health insurance deduction. 30 Penalty on early withdrawal of savings. 31a Alimony paid b Recipient's SSN. 32 IRA deduction. 33 Student loan interest deduction. 34 Reserved for future use. 35 Domestic production activities deduction. Attach Form 8903. 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,350 Married filing jointly or Qualifying widow(er), \$12,700 Head of household, \$9,350

38 Amount from line 37 (adjusted gross income) 38
39a Check [ ] You were born before January 2, 1953, [ ] Blind. Total boxes checked 39a [ ]
if: [ ] Spouse was born before January 2, 1953, [ ] Blind.
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b [ ]
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40
41 Subtract line 40 from line 38 41
42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions 42
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43
44 Tax (see instructions). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ] 44
45 Alternative minimum tax (see instructions). Attach Form 6251 45
46 Excess advance premium tax credit repayment. Attach Form 8962 46
47 Add lines 44, 45, and 46 47
48 Foreign tax credit. Attach Form 1116 if required 48
49 Credit for child and dependent care expenses. Attach Form 2441 49
50 Education credits from Form 8863, line 19 50
51 Retirement savings contributions credit. Attach Form 8880 51
52 Child tax credit. Attach Schedule 8812, if required. 52
53 Residential energy credit. Attach Form 5695 53
54 Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] 54
55 Add lines 48 through 54. These are your total credits 55
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 56

Other Taxes

57 Self-employment tax. Attach Schedule SE 57
58 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919 58
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59
60a Household employment taxes from Schedule H 60a
b First-time homebuyer credit repayment. Attach Form 5405 if required 60b
61 Health care: individual responsibility (see instructions) Full-year coverage [x] 61
62 Taxes from: a [ ] Form 8959 b [ ] Form 8960 c [ ] Instructions; enter code(s) 62
63 Add lines 56 through 62. This is your total tax 63

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 64
65 2017 estimated tax payments and amount applied from 2016 return 65
66a Earned income credit (EIC) 66a
b Nontaxable combat pay election 66b
67 Additional child tax credit. Attach Schedule 8812 67
68 American opportunity credit from Form 8863, line 8 68
69 Net premium tax credit. Attach Form 8962 69
70 Amount paid with request for extension to file 70
71 Excess social security and tier 1 RRTA tax withheld 71
72 Credit for federal tax on fuels. Attach Form 4136 72
73 Credits from Form: a [ ] 2439 b [ ] Reserved c [ ] 8885 d [ ] 73
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74

Refund

Direct deposit? See instructions.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here [ ] 76a
b Routing number [ ] c Type: [ ] Checking [ ] Savings
d Account number [ ]

Amount You Owe

77 Amount of line 75 you want applied to your 2018 estimated tax 77
78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78
79 Estimated tax penalty (see instructions) 79

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] Yes. Complete below. [ ] No
Designee's name [ ] Phone no. [ ] Personal identification number (PIN) [ ]


Sign Here

Joint return? See instructions. Keep a copy for your records.

Your signature [ ] Date [ ] Your occupation [ ] Daytime phone number [ ]
Spouse's signature. If a joint return, both must sign. [ ] Date [ ] Spouse's occupation [ ] 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 [ ] if self-employed PTIN [ ]
Firm's name [ ] Orchid Tax Firm's EIN [ ] 00-0000079
Firm's address [ ] 765 Guava St. Sandy, OR 97055 Phone no. [ ] 800-555-1234


<b>a</b> Employee's social security number 400-00-1038		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 00-0000011				<b>1</b> Wages, tips, other compensation 28,921		<b>2</b> Federal income tax withheld 1,560				
<b>c</b> Employer's name, address, and ZIP code  Pepsi Corporation 777 Grand Lane Sandy, OR 97055				<b>3</b> Social security wages 28,921		<b>4</b> Social security tax withheld 1,793				
				<b>5</b> Medicare wages and tips 28,921		<b>6</b> Medicare tax withheld 419				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number				<b>9</b> Verification code		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial      Last name      Suff.  Sam Gardenia 123 Maryland Way Sandy, OR 97055				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C C e				
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C C C C e				
				<b>14</b> Other		<b>12c</b> C C C C e				
						<b>12d</b> C C C C e				
<b>f</b> Employee's address and ZIP code										
<b>15</b> State      Employer's state ID number OR      00-0000056		<b>16</b> State wages, tips, etc. 28,921		<b>17</b> State income tax 999		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

2017

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.

a Employee's social security number 400-00-1071		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 00-0000013		1 Wages, tips, other compensation 7,754	2 Federal income tax withheld 215			
c Employer's name, address, and ZIP code  MK Cosmetics 1412 Water Street Sandy, OR 97055		3 Social security wages 7,754	4 Social security tax withheld 481			
		5 Medicare wages and tips 7,754	6 Medicare tax withheld 112			
		7 Social security tips	8 Allocated tips			
d Control number		9 Verification code		10 Dependent care benefits		
e Employee's first name and initial Last name Suff.  Gloria Gardenia 123 Maryland Way Sandy, OR 97055		11 Nonqualified plans		12a See instructions for box 12 C C C C C C C C C C		
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b C C C C C C C C C C	
		14 Other		12c C C C C C C C C C C		
f Employee's address and ZIP code				12d C C C C C C C C C C		
15 State OR	Employer's state ID number 00-0000056	16 State wages, tips, etc. 7,754	17 State income tax 246	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2017**

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

Department of the Treasury—Internal Revenue Service

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

Sam and Gloria Gardenia

400-00-1038

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

<b>1</b>	Medical and dental expenses (see instructions)	<b>1</b>	
<b>2</b>	Enter amount from Form 1040, line 38 <b>2</b>		
<b>3</b>	Multiply line 2 by 10% (0.10)	<b>3</b>	
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>	

**Taxes You Paid**

<b>5</b>	State and local (check only one box):	<b>5</b>	1,245
<b>a</b>	<input type="checkbox"/> Income taxes, or		
<b>b</b>	<input type="checkbox"/> General sales taxes		
<b>6</b>	Real estate taxes (see instructions)	<b>6</b>	4,175
<b>7</b>	Personal property taxes	<b>7</b>	0
<b>8</b>	Other taxes. List type and amount ▶	<b>8</b>	
<b>9</b>	Add lines 5 through 8	<b>9</b>	

**Interest You Paid**

<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>	6,213
<b>11</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	<b>11</b>	
<b>12</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>12</b>	54
<b>13</b>	Reserved	<b>13</b>	
<b>14</b>	Investment interest. Attach Form 4952 if required. See instructions.	<b>14</b>	
<b>15</b>	Add lines 10 through 14	<b>15</b>	

**Gifts to Charity**

If you made a gift and got a benefit for it, see instructions.

<b>16</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>16</b>	1,502
<b>17</b>	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	<b>17</b>	700
<b>18</b>	Carryover from prior year	<b>18</b>	
<b>19</b>	Add lines 16 through 18	<b>19</b>	

**Casualty and Theft Losses**

<b>20</b>	Casualty or theft loss(es). Attach Form 4684. See instructions	<b>20</b>	
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**Job Expenses and Certain Miscellaneous Deductions**

<b>21</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶	<b>21</b>	
<b>22</b>	Tax preparation fees	<b>22</b>	
<b>23</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶	<b>23</b>	
<b>24</b>	Add lines 21 through 23	<b>24</b>	
<b>25</b>	Enter amount from Form 1040, line 38 <b>25</b>		
<b>26</b>	Multiply line 25 by 2% (0.02)	<b>26</b>	
<b>27</b>	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	<b>27</b>	

**Other Miscellaneous Deductions**

<b>28</b>	Other—from list in instructions. List type and amount ▶	<b>28</b>	
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**Total Itemized Deductions**

<b>29</b>	Is Form 1040, line 38, over \$156,900?	<b>29</b>	
	<input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.		
	<input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		
<b>30</b>	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>		

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Sam Gardenia</b>		Social security number (SSN) <b>400-00-1038</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Insurance Sales</b>	<b>B</b> Enter code from instructions ▶ <b>5   2   4   2   1   0</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) ▶ <b>602 South Pole Avenue</b> City, town or post office, state, and ZIP code <b>Sandy, OR 97055</b>		
<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 2017? If "No," see instructions for limit on losses		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2017, check here		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2017 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 Forms 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 checked="" type="checkbox"/>	<b>1</b>	
<b>2</b> Returns and allowances		<b>2</b>	0
<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>	0
<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>	0
<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>	850	<b>18</b> Office expense (see instructions)	<b>18</b>	500
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	465	<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>	270
<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>	250
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>24</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:	<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 and entertainment (see instructions)	<b>25</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>26</b>	
			<b>26</b> Wages (less employment credits)	<b>27a</b>	
			<b>27a</b> Other expenses (from line 48)	<b>27b</b>	
			<b>b</b> Reserved for future use		

<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</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>	0
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<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</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>	
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<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>Form 1040, line 12,</b> (or <b>Form 1040NR, line 13</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.

**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	
36	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	
37	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	
38	Materials and supplies . . . . .	<b>38</b>	
39	Other costs . . . . .	<b>39</b>	
40	Add lines 35 through 39 . . . . .	<b>40</b>	
41	Inventory at end of year . . . . .	<b>41</b>	
42	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year)    ▶    09 / 21 / 2010

44 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business	869	b Commuting (see instructions)	660	c Other	14,452
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45 Was your vehicle available for personal use during off-duty hours?    . . . . .  Yes     No

46 Do you (or your spouse) have another vehicle available for personal use?.    . . . . .  Yes     No

47a Do you have evidence to support your deduction? . . . . .  Yes     No

**b** If "Yes," is the evidence written? . . . . .  Yes     No

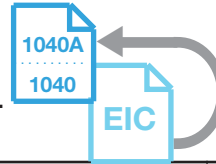
**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.


48 **Total other expenses.** Enter here and on line 27a . . . . . **48**



**SCHEDULE EIC**  
**(Form 1040A or 1040)**

**Earned Income Credit**  
**Qualifying Child Information**



OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child.**
- ▶ **Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.**

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1038

**Before you begin:**

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



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

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	Timothy	Gardenia				
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2017. If your child was born and died in 2017 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	400-00-1072					
<b>3 Child's year of birth</b>	Year <u>2</u> <u>0</u> <u>0</u> <u>0</u>		Year _____		Year _____	
	<i>If born after 1998 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1998 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1998 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4 a</b> Was the child under age 24 at the end of 2017, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2017?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	son					
<b>6 Number of months child lived with you in the United States during 2017</b>  • If the child lived with you for more than half of 2017 but less than 7 months, enter "7." • If the child was born or died in 2017 and your home was the child's home for more than half the time he or she was alive during 2017, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

## Noncash Charitable Contributions

OMB No. 1545-0908

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

Attachment Sequence No. **155**

▶ **Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).**

Name(s) shown on your income tax return

Identifying number

**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			<input type="checkbox"/>	
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).

A	(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						
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 ▶ \_\_\_\_\_

<b>3a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .	<b>Yes</b>	<b>No</b>
<b>b</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? . . . . .		
<b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .		

Name(s) shown on your income tax return

Identifying number

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

\*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.

Table with 3 columns: (a) Description of donated property, (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. Rows A, B, C, D.

Table with 6 columns: (d) Date acquired by donor, (e) How acquired by donor, (f) Donor's cost or adjusted basis, (g) For bargain sales, enter amount received, (h) Amount claimed as a deduction, (i) Date of contribution. Rows 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

**Paid Preparer's Due Diligence Checklist**

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC), and Additional Child Tax Credit (ACTC)

**2017**

Department of the Treasury  
Internal Revenue Service

**To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.**  
**Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

Sam and Gloria Gardenia

Taxpayer identification number

400-00-1038

Enter preparer's name and PTIN

Walter Orchid P00000001

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) claimed on this return and complete the related Parts I-IV for the credit(s) claimed (check all that apply).

EIC

CTC/ACTC

AOTC

**1** Did you complete the return based on information for tax year 2017 provided by the taxpayer or reasonably obtained by you?

**Yes**

**No**

**2** Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?

**Yes**

**No**

**3** Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following:

- Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s)
- Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount

**Yes**

**No**

**4** Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing the return, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)

**Yes**

**No**

**a** Did you make reasonable inquiries to determine the correct, complete, and consistent information?

**Yes**

**No**

**b** Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)

**Yes**

**No**

**5** Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare Form 8867 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)

**Yes**

**No**

List those documents, if any, that you relied on.

worksheet

**6** Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return if his/her return is selected for audit?

**Yes**

**No**

**7** Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?

(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)

**Yes**

**No**

**a** Did you complete the required recertification Form 8862?

**Yes**

**No**

**N/A**

**8** If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?

**Yes**

**No**

**N/A**

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ACTC	AOTC
<b>9a</b> Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming EIC and does not have a qualifying child.) . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>b</b> Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules)? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input checked="" type="checkbox"/> <b>N/A</b>		

**Part III Due Diligence Questions for Returns Claiming CTC and/or ACTC** (If the return does not claim CTC or ACTC, go to Part IV.)

<b>10a</b> Did all children for whom the taxpayer is claiming the CTC/ACTC reside with the taxpayer? (If "Yes," go to question 10c; if "No," go to question 10b.) . . . . .		<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<b>b</b> Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return? . . . . .		<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input checked="" type="checkbox"/> <b>N/A</b>	
<b>c</b> Have you determined that the taxpayer has not released the claim to another person? . . . . .		<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input checked="" type="checkbox"/> <b>N/A</b>	

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

<b>11</b> Did the taxpayer provide substantiation such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .			<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
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**Part V Credit Eligibility Certification**

- ▶ **You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:**
  - A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and in what amount(s);
  - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;
  - C. Submit Form 8867 in the manner required; **and**
  - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
    - 1. A copy of Form 8867,
    - 2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
    - 3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
    - 4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
    - 5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.
- ▶ **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.**

<b>12</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
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# Allocation of Refund (Including Savings Bond Purchases)

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/Form8888](http://www.irs.gov/Form8888) for the latest information.  
► Attach to your income tax return.

**2017**  
Attachment  
Sequence No. **56**

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1038

## Part I Direct Deposit

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

<b>1a</b> Amount to be deposited in first account (see instructions) . . . . .	<b>1a</b>	80
<b>b</b> Routing number <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="2"/> ► <b>c</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b> Account number <input type="text" value="9"/> <input type="text" value="8"/> <input type="text" value="7"/> <input type="text" value="6"/> <input type="text" value="5"/> <input type="text" value="4"/> <input type="text" value="3"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
<b>2a</b> Amount to be deposited in second account . . . . .	<b>2a</b>	
<b>b</b> Routing number <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="2"/> ► <b>c</b> <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
<b>d</b> Account number <input type="text" value="8"/> <input type="text" value="7"/> <input type="text" value="6"/> <input type="text" value="5"/> <input type="text" value="4"/> <input type="text" value="3"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="9"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
<b>3a</b> Amount to be deposited in third account . . . . .	<b>3a</b>	0
<b>b</b> Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ► <b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b> Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

## Part II U.S. Series I Savings Bond Purchases

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

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

<b>4</b> Amount to be used for bond purchases for yourself (and your spouse, if filing jointly) . . . . .	<b>4</b>	0
<b>5a</b> Amount to be used to buy bonds for yourself, your spouse, or someone else . . . . .	<b>5a</b>	0
<b>b</b> Enter the owner's name (First then Last) for the bond registration		<input type="text"/>
<b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>		<input type="text"/>
<b>6a</b> Amount to be used to buy bonds for yourself, your spouse, or someone else . . . . .	<b>6a</b>	0
<b>b</b> Enter the owner's name (First then Last) for the bond registration		<input type="text"/>
<b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>		<input type="text"/>

## Part III Paper Check

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

<b>7</b> Amount to be refunded by check . . . . .	<b>7</b>	0
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## Part IV Total Allocation of Refund

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