Test Scenario 3 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040-NR Schedule NEC
- Form 1040-NR Schedule OI
- Form 1040 Schedule 1
- Form 1040 Schedule E
- Form 8805
- Form 8854

Additional information:

- The taxpayer expatriated in 2013. She has been a resident of the UK since January 1, 2014.
- The taxpayer received eligible deferred compensation in 2022 for services rendered to a US employer in previous years.
- The Taxpayer received a distributive share of earnings in 2022 from the US partnership.
For the year Jan. 1–Dec. 31, 2022, or other tax year beginning ________________, 2022, ending ________________, 20__

### Filing Status
- Single
- Married filing separately (MFS)
- Qualifying surviving spouse (QSS)
- Estate
- Trust

#### Your first name and middle initial
Lisa

#### Last name
Cranberry

#### Your identifying number
123 00 3333

#### Home address (number and street). If you have a P.O. box, see instructions.
7613 Beatle Way

#### City, town, or post office. If you have a foreign address, also complete spaces below.
London

#### Foreign country name
UK

#### Foreign province/state/county

#### Foreign postal code
NW61JD

### Digital Assets
At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

#### Yes [ ]

#### No [ ]

### Income
#### 1a Total amount from Form(s) W-2, box 1 (see instructions)

#### 1b Household employee wages not reported on Form(s) W-2

#### 1c Tip income not reported on line 1a (see instructions)

#### 1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

#### 1e Taxable dependent care benefits from Form 2441, line 26

#### 1f Employer-provided adoption benefits from Form 8839, line 29

#### 1g Wages from Form 8919, line 6

#### 1h Other earned income (see instructions)

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

#### 2a Tax-exempt interest

#### 2b Taxable interest

#### 3a Qualified dividends

#### 3b Ordinary dividends

#### 4a IRA distributions

#### 4b Taxable amount

#### 5a Pensions and annuities

#### 5b Taxable amount

### If you did not get a Form W-2, see instructions.

#### 6 Reserved for future use

#### 7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here

#### 8 Other income from Schedule 1 (Form 1040), line 10

#### 9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income

#### 10 Adjustments to income:
- From Schedule 1 (Form 1040), line 26
- Reserved for future use
- Reserved for future use
- Enter the amount from line 10a. These are your total adjustments to income

#### 11 Subtract line 10d from line 9. This is your adjusted gross income

#### 12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)

#### 13a Qualified business income deduction from Form 8995 or Form 8995-A

#### 13b Exemptions for estates and trusts only (see instructions)

#### 13c Add lines 13a and 13b

#### 14 Add lines 12 and 13c

#### 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
Tax and Credits

16 Tax (see instructions). Check if any from Form(s):  
17 Amount from Schedule 2 (Form 1040), line 3 .  
18 Add lines 16 and 17 .  
19 Child tax credit or credit for other dependents from Schedule 8812 (Form 1040) .  
20 Amount from Schedule 3 (Form 1040), line 8 .  
21 Add lines 19 and 20 .  
22 Subtract line 21 from line 18. If zero or less, enter 0- .  
23a Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 .  
23b Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 .  
23c Transportation tax (see instructions) .  
23d Add lines 23a through 23c .  
24 Add lines 22 and 23d. This is your total tax .  

Payments

25 Federal income tax withheld from:  
a Form(s) W-2 .  
b Form(s) 1099 .  
c Other forms (see instructions) .  
d Add lines 25a through 25c .  
e Form(s) 8805 .  
f Form(s) 8828-A .  
g Form(s) 1042-S .  
26 2022 estimated tax payments and amount applied from 2021 return .  
27 Reserved for future use .  
28 Additional child tax credit from Schedule 8812 (Form 1040) .  
29 Credit for amount paid with Form 1040-C .  
30 Reserved for future use .  
31 Amount from Schedule 3 (Form 1040), line 15 .  
32 Add lines 28, 29, and 31. These are your total other payments and refundable credits .  
33 Add lines 27, 25e, 25f, 25g, 26, and 32. These are your total payments .  

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .  
35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here .  
35b Direct deposit?  
  c Type:  
  □ Checking  
  □ Savings  
35c Account number .  
35d 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 2023 estimated tax .  

Amount You Owe

37 Subtract line 33 from line 24. This is the amount you owe .  
38 Estimated tax penalty (see instructions) .  

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

Your signature .  
  Signature date .  
  Your occupation .  
  If the IRS sent you an Identity Protection PIN, enter it here (see inst.) .  

Paid Preparer Use Only

Preparer's name .  
  Preparer's signature .  
  Preparer's EIN .  
  Phone no. .  
  Check if:  
  □ Self-employed  
  Firm's name .  
  Firm's address .  
  Firm's EIN .  

Go to www.irs.gov/Form1040NR for instructions and the latest information.
<table>
<thead>
<tr>
<th>Employee's social security number</th>
<th>123-00-3333</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer identification number (EIN)</td>
<td>00-5559991</td>
</tr>
</tbody>
</table>
| Employer's name, address, and ZIP code | Cross Athletics  
5215 Wembley Place  
London, UK NW61JD |
| Control number |  |
| Employee's first name and initial Last name | Lisa Cranberry  
7613 Beatle Way  
London, UK NW61JD |
| Employee's address and ZIP code | |
**SCHEDULE NEC**

**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.

Name shown on Form 1040-NR

Lisa Cranberry

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

<table>
<thead>
<tr>
<th>Nature of Income</th>
<th>(a) 10%</th>
<th>(b) 15%</th>
<th>(c) 30%</th>
<th>(d) Other (specify)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Dividends and dividend equivalents:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Dividends paid by U.S. corporations</td>
<td>1a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Dividends paid by foreign corporations</td>
<td>1b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Dividend equivalent payments received with respect to section 871(m) transactions</td>
<td>1c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Interest:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Mortgage</td>
<td>2a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Paid by foreign corporations</td>
<td>2b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Other</td>
<td>2c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Industrial royalties (patents, trademarks, etc.)</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Motion picture or TV copyright royalties</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Other royalties (copyrights, recording, publishing, etc.)</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Real property income and natural resources royalties</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Pensions and annuities</td>
<td>7</td>
<td>1,800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Social security benefits</td>
<td>8</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Capital gain from line 18 below</td>
<td>9</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.</td>
<td>10c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Winnings</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Losses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 Gambling winnings—Residents of countries other than Canada.</td>
<td>11</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note: Losses not allowed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Other (specify):</td>
<td>12</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Add lines 1a through 12 in columns (a) through (d)</td>
<td>13</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14 Multiply line 13 by rate of tax at top of each column</td>
<td>14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>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</td>
<td>15</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Capital Gains and Losses From Sales or Exchanges of Property**

Enter only the capital gains and losses from property sales or exchanges that are 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).

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 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                                               |         |         |         |                     |
| 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-. | 17      |         |         |                     |

For Paperwork Reduction Act Notice, see the instructions for Form 1040-NR.
Lisa Cranberry

A. Of what country or countries were you a citizen or national during the tax year?  UK

B. In what country did you claim residence for tax purposes during the tax year?  UK

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

E. If you had a visa on the last day of the tax year, enter your visa type. If you didn’t have a visa, enter your U.S. immigration status on the last day of the tax year. Visa Waiver

F. Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No

G. List all dates you entered and left the United States during 2022. See instructions.

Date entered United States  Date departed United States
01/26/22  01/28/22
03/12/22  03/16/22
04/25/22  04/26/22
05/08/22  05/10/22
06/20/22  06/22/22
09/12/22  09/14/22
10/10/22  10/11/22
11/27/22  11/30/22

H. Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
   2020  21  2021  20  and 2022  27

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:  2021-NR

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 1k. Do not enter it anywhere else on line 1.

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:

1. 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.

2. 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.
Part I  Additional Income

1  Taxable refunds, credits, or offsets of state and local income taxes
   1

2a  Alimony received
   2a

   b  Date of original divorce or separation agreement (see instructions)
   2b

3  Business income or (loss). Attach Schedule C
   3

4  Other gains or (losses). Attach Form 4797
   4

5  Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
   5  2,000

6  Farm income or (loss). Attach Schedule F
   6

7  Unemployment compensation
   7

8  Other income:
   a  Net operating loss
   8a

   b  Gambling
   8b

   c  Cancellation of debt
   8c

   d  Foreign earned income exclusion from Form 2555
   8d

   e  Income from Form 8853
   8e

   f  Income from Form 8889
   8f

   g  Alaska Permanent Fund dividends
   8g

   h  Jury duty pay
   8h

   i  Prizes and awards
   8i

   j  Activity not engaged in for profit income
   8j

   k  Stock options
   8k

   l  Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property
   8l

   m  Olympic and Paralympic medals and USOC prize money (see instructions)
   8m

   n  Section 951(a) inclusion (see instructions)
   8n

   o  Section 951A(a) inclusion (see instructions)
   8o

   p  Section 461(l) excess business loss adjustment
   8p

   q  Taxable distributions from an ABLE account (see instructions)
   8q

   r  Scholarship and fellowship grants not reported on Form W-2
   8r

   s  Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d
   8s

   t  Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan
   8t

   u  Wages earned while incarcerated
   8u

   z  Other income. List type and amount:
   8z

9  Total other income. Add lines 8a through 8z
   9

10 Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line
   10
## Part II  Adjustments to Income

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Educator expenses</td>
<td>11</td>
</tr>
<tr>
<td>12</td>
<td>Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106</td>
<td>12</td>
</tr>
<tr>
<td>13</td>
<td>Health savings account deduction. Attach Form 8889</td>
<td>13</td>
</tr>
<tr>
<td>14</td>
<td>Moving expenses for members of the Armed Forces. Attach Form 3903</td>
<td>14</td>
</tr>
<tr>
<td>15</td>
<td>Deductible part of self-employment tax. Attach Schedule SE</td>
<td>15</td>
</tr>
<tr>
<td>16</td>
<td>Self-employed SEP, SIMPLE, and qualified plans</td>
<td>16</td>
</tr>
<tr>
<td>17</td>
<td>Self-employed health insurance deduction</td>
<td>17</td>
</tr>
<tr>
<td>18</td>
<td>Penalty on early withdrawal of savings</td>
<td>18</td>
</tr>
<tr>
<td>19a</td>
<td>Alimony paid</td>
<td>19a</td>
</tr>
<tr>
<td></td>
<td>b Recipient’s SSN</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c Date of original divorce or separation agreement (see instructions):</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>IRA deduction</td>
<td>20</td>
</tr>
<tr>
<td>21</td>
<td>Student loan interest deduction</td>
<td>21</td>
</tr>
<tr>
<td>22</td>
<td>Reserved for future use</td>
<td>22</td>
</tr>
<tr>
<td>23</td>
<td>Archer MSA deduction</td>
<td>23</td>
</tr>
<tr>
<td>24</td>
<td>Other adjustments:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a Jury duty pay (see instructions)</td>
<td>24a</td>
</tr>
<tr>
<td></td>
<td>b Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit</td>
<td>24b</td>
</tr>
<tr>
<td></td>
<td>c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m</td>
<td>24c</td>
</tr>
<tr>
<td></td>
<td>d Reenlistment or similar reenlistment expenses</td>
<td>24d</td>
</tr>
<tr>
<td></td>
<td>e Repayment of supplemental unemployment benefits under the Trade Act of 1974</td>
<td>24e</td>
</tr>
<tr>
<td></td>
<td>f Contributions to section 501(c)(18)(D) pension plans</td>
<td>24f</td>
</tr>
<tr>
<td></td>
<td>g Contributions by certain chaplains to section 403(b) plans</td>
<td>24g</td>
</tr>
<tr>
<td></td>
<td>h Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)</td>
<td>24h</td>
</tr>
<tr>
<td></td>
<td>i Attorney fees and court costs paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations</td>
<td>24i</td>
</tr>
<tr>
<td></td>
<td>j Housing deduction from Form 2555</td>
<td>24j</td>
</tr>
<tr>
<td></td>
<td>k Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)</td>
<td>24k</td>
</tr>
<tr>
<td></td>
<td>z Other adjustments. List type and amount:</td>
<td>24z</td>
</tr>
<tr>
<td>25</td>
<td>Total other adjustments. Add lines 24a through 24z</td>
<td>25</td>
</tr>
<tr>
<td>26</td>
<td>Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a</td>
<td>26</td>
</tr>
</tbody>
</table>
Fill in all boxes using black ink or typewriter. Do not use a box unless you have a number in it. Do not file this schedule if your rental real estate or royalty income or (loss) is less than $300 or if it results in a net loss of any other type of income you report on Form 1040.

**Part I: Income or Loss From Rental Real Estate and Royalties**

Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A. Did you make any payments in 2022 that would require you to file Form(s) 1099? Yes □ No □

B. If "Yes," did you or will you file Form(s) 1099? Yes □ No □

1a. Physical address of each property (street, city, state, ZIP code)

A.  

B.  

C.  

1b. Type of Property (from list below)  

<table>
<thead>
<tr>
<th>Type of Property</th>
<th>Fair Rental Days</th>
<th>Personal Use Days</th>
<th>QJV</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Type of Property:

1. Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental  
2. Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)  

Income:

3. Rents received  
4. Royalties received

Expenses:

5. Advertising  
6. Auto and travel (see instructions)  
7. Cleaning and maintenance  
8. Commissions  
9. Insurance  
10. Legal and other professional fees  
11. Management fees  
12. Mortgage interest paid to banks, etc. (see instructions)  
13. Other interest  
14. Repairs  
15. Supplies  
16. Taxes  
17. Utilities  
18. Depreciation expense or depletion  
19. Other (list)  

20. Total expenses. Add lines 5 through 19  
21. Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198  
22. Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)  
23a. Total of all amounts reported on line 3 for all rental properties  
23b. Total of all amounts reported on line 4 for all royalty properties  
23c. Total of all amounts reported on line 12 for all properties  
23d. Total of all amounts reported on line 18 for all properties  
23e. Total of all amounts reported on line 20 for all properties  
24. Income. Add positive amounts shown on line 21. Do not include any losses  
25. Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here  
26. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2.
Part II  

Name(s)

43

42

41

40

39

38

37

36

35

34a

34b

34

33

32

31

30

29a

28

27

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23

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21

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19

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16

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9

8

7

6

5

4

3

2

1

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section □ Yes □ No

28

(a) Name

(b) Enter P for partnership; S for S corporation

(c) Check if foreign partnership

(d) Employer identification number

(e) Check if basis computation is required

(f) Check if any amount is not at risk

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Fish and Chips</td>
</tr>
<tr>
<td>B</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
</tr>
</tbody>
</table>

Passive Income and Loss

(g) Passive loss allowed (attach Form 8582 if required)

(h) Passive income from Schedule K-1

(i) Nonpassive loss allowed (see Schedule K-1)

(j) Section 179 expense deduction from Form 4562

(k) Nonpassive income from Schedule K-1

A 2,000

29a Totals

30 Add columns (h) and (k) of line 29a

31 Add columns (g), (i), and (j) of line 29a

32 Total partnership and S corporation income or (loss). Combine lines 30 and 31

Part III  Income or Loss From Estates and Trusts

33

(a) Name

(b) Employer identification number

A

B

Passive Income and Loss

(c) Passive deduction or loss allowed (attach Form 8582 if required)

(d) Passive income from Schedule K-1

(e) Deduction or loss from Schedule K-1

(f) Other income from Schedule K-1

A

B

34a Totals

35 Add columns (d) and (f) of line 34a

36 Add columns (c) and (e) of line 34b

37 Total estate and trust income or (loss). Combine lines 35 and 36

Part IV  Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38

(a) Name

(b) Employer identification number

(c) Excess inclusion from Schedules Q, line 2c (see instructions)

(d) Taxable income (net loss) from Schedules Q, line 1b

(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below

Part V  Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below

41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5

42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions

43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules
**Foreign Partner’s Information Statement of Section 1446 Withholding Tax**

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<thead>
<tr>
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<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Foreign partner’s name</td>
<td>Lisa Cranberry</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>U.S. identifying number</td>
<td>123-00-3333</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Address (if a foreign address, see instructions)</td>
<td>7613 Beatle Way, London, UK NW61JD</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Account number assigned by partnership (if any)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Type of partner (specify—see instructions)</td>
<td></td>
<td>SAME</td>
</tr>
<tr>
<td>4</td>
<td>Country code of partner (enter two-letter code; see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5a</td>
<td>Name of partnership</td>
<td>Fish and Chips</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>U.S. Employer Identification Number (EIN)</td>
<td>00-1234567</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Withholding agent’s name. If partnership is also the withholding agent, enter “SAME” and do not complete line 7.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Withholding agent’s U.S. EIN</td>
<td>SAME</td>
<td></td>
</tr>
<tr>
<td>8a</td>
<td>Check if the partnership identified on line 5a owns an interest in one or more partnerships</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Check if any of the partnership’s effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Partnership’s ECTI allocable to partner for the tax year (see instructions)</td>
<td></td>
<td>2,200</td>
</tr>
<tr>
<td>10</td>
<td>Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc.</td>
<td></td>
<td>814</td>
</tr>
</tbody>
</table>

**Schedule T—Beneficiary Information (see instructions)**

<p>| | | | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>11a</td>
<td>Name of beneficiary</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>U.S. identifying number of beneficiary</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Amount of ECTI on line 9 to be included in the beneficiary’s gross income (see instructions)</td>
<td></td>
<td>12</td>
</tr>
<tr>
<td>13</td>
<td>Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions)</td>
<td></td>
<td>13</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see separate instructions for Forms 8804, 8805, and 8813.
Form 8854
Department of the Treasury
Internal Revenue Service

Initial and Annual Expatriation Statement

For calendar year 2022 or other tax year beginning ________, 2022, and ending ________, 2022.

Go to www.irs.gov/Form8854 for instructions and the latest information. Please print or type.

Part I - General Information. For all filers.

1. Mailing address and telephone number where you can be reached after expatriation: 7613 Beatles Way, London, UK NW61JD. 11.479.333.0000.
2. Address of principal foreign residence (if different from line 1).
3. Country of tax residence (if different from line 2).
4. Check the box that applies. See instructions.
   - Initial expatriation statement for persons who expatriated in 2022. Complete Part II.
   - Annual expatriation statement for persons who expatriated before 2022. Complete Part III.
5. Date of expatriation under section 877A(g)(3) for expatriating citizens and long-term residents. See instructions.
   - Citizen
   - Long-term resident
   - Long-term resident with dual residency in a treaty country. Date commencing to be treated, for tax purposes, as a resident of the treaty country: 1/1/2014
6. List all countries (including the United States) of which you are a citizen (see instructions).
   - Name of country: UK
   - Date you became a citizen of each country listed in line 6a (see instructions): 2/1/1965
7. How you became a U.S. citizen:
   - By birth
   - By naturalization
8. Date you became a U.S. lawful permanent resident

Part II - Initial Expatriation Statement for Persons Who Expatriated in 2022

Section A - Expatriation Information

1. Enter your U.S. income tax liability (after foreign tax credits) for the 5 tax years ending before the date of your expatriation.
   - 1st Year Before Expatriation
   - 2nd Year Before Expatriation
   - 3rd Year Before Expatriation
   - 4th Year Before Expatriation
   - 5th Year Before Expatriation
   - $ ______________________ $ ______________________ $ ______________________ $ ______________________ $ ______________________
2. Enter your net worth on the date of your expatriation for tax purposes: ______________________
3. Did you become at birth a U.S. citizen and a citizen of another country, and do you continue to be a citizen of, and taxed as a resident of, that other country?
   - Yes
   - No
4. If you answered "Yes" to question 3, have you been a resident of the United States for not more than 10 of the last 15 tax years (including the year of your expatriation)?
   - Yes
   - No
5. Were you under age 18½ on the date you expatriated and have you been a U.S. resident for not more than 10 tax years?
   - Yes
   - No
6. Do you certify under penalties of perjury that you have complied with all of your tax obligations for the 5 preceding tax years? See instructions.
   - Yes
   - No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 24126N

Form 8854 (2022)
List in U.S. dollars the fair market value and the U.S. adjusted basis of your assets and liabilities as of your expatriation date. For Lines 6 and 7, list in U.S. dollars the present value of your pensions and deferred compensation interests as of your expatriation date. For more details, see the instructions.

<table>
<thead>
<tr>
<th>Assets</th>
<th>(a) Fair market value (FMV)</th>
<th>(b) U.S. adjusted basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Cash, including bank deposits</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>2 Marketable stock and securities issued by U.S. companies</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>3 Marketable stock and securities issued by foreign companies</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>4 Nonmarketable stock and securities issued by U.S. companies</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>5 Nonmarketable stock and securities issued by foreign companies</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>a Separately state stock issued by foreign companies that would be controlled foreign corporations if you were still a U.S. citizen or permanent resident. See instructions</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>b Provide the name, address, and EIN, if any, of any such company</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>6 Pensions or similar retirement arrangements (both U.S. and foreign). See instructions</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>7 Deferred compensation (including stock options). See instructions</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>8 Partnership interests. See instructions</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>9 Assets held in trust. See instructions</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>10 Beneficial interests in trusts not included in line 9. See instructions</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>11 Intangibles used in the United States</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>12 Intangibles used outside the United States</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>13 Loans to U.S. persons</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>14 Loans to foreign persons</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>15 Real property located in the United States</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>16 Real property located outside the United States</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>17 Business property located in the United States.</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>18 Business property located outside the United States.</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>19 Other assets. See instructions</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>20 Total assets. Add lines 1 through 5 and lines 6 through 19. Don't include amounts on line 5a in this total</td>
<td>. . . . . . . . . . . .</td>
<td>. . . . . . . . . . . .</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 Installment obligations.</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>22 Mortgages, etc.</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>23 Other liabilities. See instructions</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>24 Total liabilities. Add lines 21 through 23</td>
<td>. . . . . . . . . . . .</td>
</tr>
<tr>
<td>25 Net worth. Subtract line 24 from line 20, column (a)</td>
<td>. . . . . . . . . . . .</td>
</tr>
</tbody>
</table>
Section C  Property Owned on Date of Expatriation

Don't complete Section C if:
- Your average net income tax liability for the 5 tax years immediately before expatriation (see line 1 in Section A) wasn't more than $178,000, your net worth on the date of your expatriation (see line 2 in Section A) was under $2 million, and you checked "Yes" on line 6 in Section A;
- In Section A, you checked "Yes" on lines 3, 4, and 6; or
- In Section A, you checked "Yes" on lines 5 and 6.

1a  Do you have any eligible deferred compensation items? Checking the "Yes" box is an irrevocable waiver of any right to claim any reduction in withholding for such eligible deferred compensation item under any treaty with the United States .......................................................... □ Yes □ No

b  Do you have any ineligible deferred compensation items? If "Yes," you must include in income the present value of your account on the day before your expatriation date ........................................... □ Yes □ No

c  Do you have an interest in a specified tax deferred account? If "Yes," you must include in income the amount of your entire interest in the account on the day before your expatriation date ........................................... □ Yes □ No

d  Are you a beneficiary of a nongrantor trust? See instructions .................................................. □ Yes □ No

☐ Check this box to elect under section 877A(h)(4)(B) to be treated as having received the value of your entire interest in the trust (as determined for purposes of section 877A) as of the day before your expatriation date. Attach a copy of your valuation letter ruling issued by the IRS. See instructions.

2  Recognition of gain or loss on the deemed sale of mark-to-market property. Caution: Don't include in column (a) any property described on line 1a, 1b, 1c, or 1d.

Complete column (g) only if you are deferring tax on gain from any property listed in column (a).

<table>
<thead>
<tr>
<th>(a) Description of property</th>
<th>(b) Fair market value on day before date of expatriation</th>
<th>(c) Cost or other basis*</th>
<th>(d) Gain or (loss), Subtract (c) from (b)</th>
<th>(e) Gain after allocation of the exclusion amount (see instructions)</th>
<th>(f) Form or Schedule on which gain or loss is reported</th>
<th>(g) Amount of tax deferred (attach computations)</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td><strong>3 Total</strong></td>
<td>Add the amounts in column (d) and column (e)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>4 Total tax deferred</strong></td>
<td>Add the amounts in column (g). Enter here and on Part II, Section D, line 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* You must identify as "(h)(2)" any property for which you are making the special basis election under section 877A(h)(2). This election is irrevocable. See the instructions for Part II, Section C, line 2, column (c).
Section D | Deferral of Tax

Election to defer tax. You can defer tax only if you have provided adequate security. Adequate security is described in the instructions.

1 Are you electing to defer tax under section 877A(b)?
   Checking the “Yes” box is an irrevocable waiver of any right under any treaty of the United States that would prevent assessment or collection of any tax imposed because of section 877A. □ Yes □ No

If you checked the “Yes” box, continue to line 2. Otherwise, don’t complete lines 2 through 5.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>2</td>
<td>Enter the total tax you would have reported, absent the deferral election, on Form 1040 or 1040-SR, line 24, for the part of the year including the day before the expatriation date absent the deferral election.</td>
</tr>
<tr>
<td>3</td>
<td>Enter the total tax for the same part of the tax year determined without regard to the amounts attributable to section 877A(a). Attach computation.</td>
</tr>
<tr>
<td>4</td>
<td>Subtract line 3 from line 2. This is the amount of tax eligible for deferral.</td>
</tr>
<tr>
<td>5</td>
<td>Enter the total tax deferred from Part II, Section C, line 4, column (g).</td>
</tr>
</tbody>
</table>

- If you are filing Form 1040 or 1040-SR, enter this amount in brackets to the left of the entry space for line 24. Identify as “EXP.”
- If you are filing Form 1040-NR, enter this amount in brackets to the left of the entry space for line 24. Identify as “EXP.”

Part III | Annual Expatriation Statement for Persons Who Expatriated Before 2022

- If you made an election to defer the payment of tax, complete line 1.
- If you have an item of eligible deferred compensation, complete line 2.
- If you are a beneficiary of a nongrantor trust, complete line 3.

1 Complete columns (a), (b), and (c) for all property on which you deferred tax on a prior year Form 8854. Complete column (d) for any property you disposed of in 2022 and see the instructions for Part III.

<table>
<thead>
<tr>
<th>(a) Description of property</th>
<th>(b) Amount of mark-to-market gain or (loss) reported on prior year Form 8854</th>
<th>(c) Amount of tax deferred on prior year Form 8854</th>
<th>(d) Date of disposition (if any)</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>
2 Did you receive any distributions of eligible deferred compensation items for 2022? □ Yes □ No

If “Yes,” enter the amount of distribution(s) and amount withheld at source, if any, below.

<table>
<thead>
<tr>
<th>Amount of distribution</th>
<th>Amount withheld at source, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 2,950,000</td>
<td>990,000</td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

3 Did you receive any distributions from a non-grantor trust for 2022? □ Yes □ No

If “Yes,” enter the amount of distribution(s) and amount withheld at source, if any, below.

<table>
<thead>
<tr>
<th>Amount of distribution</th>
<th>Amount withheld at source, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than filer) is based on all information of which preparer has any knowledge.

Your signature

Date

Paid Preparer

Preparer’s name

Preparer’s signature

Date

Check □ if self-employed

PTIN

Firm’s name

Firm’s EIN

Firm’s address

Phone no.