

**ATS Test Scenario 6
Taxpayer: Eddie Pino
SSN: 400-00-1041**

Test Scenario 6 includes the following forms:

- **Form 1040-SS**
- **Form 499R - 2/W-2PR**

Taxpayer's Date of Birth = February 7, 1982

1st dependent Date of Birth = March 6, 2004

2nd dependent Date of Birth = September 9, 2006

3rd dependent Date of Birth = June 20, 2009

Additional Information:

Taxpayer paid \$1,100.00 in estimated tax payments in 2019 (applied from 2018 return).

Department of the Treasury
Internal Revenue Service

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico.
For the year Jan. 1-Dec. 31, 2019, or other tax year beginning _____, 2019, and ending _____, 20____.

2019

▶ Go to www.irs.gov/Form1040SS for instructions and the latest information.

Please type or print	Your first name and initial Eddie	Last name Pino	Your social security number 400-00-1041
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Present home address (number, street, and apt. no., or rural route) URB Royal Oak 123 Calle 1		
	City, town or post office, commonwealth or territory, and ZIP code Bayamon, PR 00961-0123		
	Foreign country name	Foreign province/state/county	Foreign postal code

Part I Total Tax and Credits

1 Filing status. Check the box for your filing status (see instructions).

- Single
- Married filing jointly
- Married filing separately. Enter spouse's social security no. above and full name here. ▶

2 Qualifying children. Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (see instructions).

(a) First name	Last name	(b) Child's social security number	(c) Child's relationship to you
Thomas	Pino	400-00-1074	Son
Mario	Pino	400-00-1072	Daughter
Diano	Pino	400-00-1073	Daughter

3 Self-employment tax from Part V, line 12	3	
4 Household employment taxes (see instructions). Attach Schedule H (Form 1040 or 1040-SR)	4	
5 Additional Medicare Tax. Attach Form 8959	5	0
6 Total tax. Add lines 3 through 5 (see instructions)	6	
7 2019 estimated tax payments (see instructions)	7	1,100
8 Excess social security tax withheld (see instructions)	8	
9 Additional child tax credit from Part II, line 3	9	
10 Health coverage tax credit. Attach Form 8885	10	
11 Total payments and credits (see instructions)	11	
12 If line 11 is more than line 6, subtract line 6 from line 11. This is the amount you overpaid	12	
13a Amount of line 12 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	13a	
b Routing Number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account Number <input type="text"/>		
14 Amount of line 12 you want applied to 2020 estimated tax	14	
15 Amount you owe. If line 6 is more than line 11, subtract line 11 from line 6. For details on how to pay, see instructions	15	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes**. Complete the following. **No**

Designee's name ▶ Phone no. ▶ Personal Identification Number (PIN) ▶

Sign Here

Joint Return? See instructions. Keep a copy 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 the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature _____ Date _____ Daytime phone number _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, **both** must sign. _____ Date _____

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no. _____

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See instructions.

Caution: You must have three or more qualifying children to claim the additional child tax credit.

1	Income derived from sources within Puerto Rico	1
2	Withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours	2
3	Additional child tax credit. Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 9	3

Part III Profit or Loss From Farming—See the Instructions for Schedule F (Form 1040 or 1040-SR).

Name of proprietor	Social security number
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Note: If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Farm Income—Cash Method

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes (see instructions).

1	Sales of livestock and other items you bought for resale	1	
2	Cost or other basis of livestock and other items reported on line 1	2	
3	Subtract line 2 from line 1	3	
4	Sales of livestock, produce, grains, and other products you raised	4	
5a	Total cooperative distributions (Form(s) 1099-PATR) 5a	5b	Taxable amount
6	Agricultural program payments received	6	
7	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)	7	
8	Crop insurance proceeds	8	
9	Custom hire (machine work) income	9	
10	Other income	10	
11	Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50 ▶	11	

Section B—Farm Expenses—Cash and Accrual Method

Don't include personal or living expenses (such as taxes, insurance, or repairs on your home) that didn't produce farm income.

Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (see instructions)	12		25	Pension and profit-sharing plans	25
13	Chemicals	13		26	Rent or lease:	
14	Conservation expenses	14		a	Vehicles, machinery, and equipment	26a
15	Custom hire (machine work)	15		b	Other (land, animals, etc.)	26b
16	Depreciation and section 179 expense deduction not claimed elsewhere (Attach Form 4562 if required.)	16		27	Repairs and maintenance	27
17	Employee benefit programs other than on line 25	17		28	Seeds and plants purchased	28
18	Feed purchased	18		29	Storage and warehousing	29
19	Fertilizers and lime	19		30	Supplies purchased	30
20	Freight and trucking	20		31	Taxes	31
21	Gasoline, fuel, and oil	21		32	Utilities	32
22	Insurance (other than health)	22		33	Veterinary, breeding, and medicine	33
23	Interest (see instructions):			34	Other expenses (specify):	
a	Mortgage (paid to banks, etc.)	23a		a	-----	34a
b	Other	23b		b	-----	34b
24	Labor hired	24		c	-----	34c
				d	-----	34d
				e	-----	34e
35	Total expenses. Add lines 12 through 34e ▶	35				
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and in Part V, line 1a	36				

Section C—Farm Income—Accrual Method

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below (see instructions).

37	Sales of livestock, produce, grains, and other products during the year		37	
38a	Total cooperative distributions (Form(s) 1099-PATR)	38a	38b	Taxable amount
39	Agricultural program payments received		39	
40	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)		40	
41	Crop insurance proceeds		41	
42	Custom hire (machine work) income		42	
43	Other farm income (specify)		43	
44	Add the amounts in the right column for lines 37 through 43		44	
45	Inventory of livestock, produce, grains, and other products at the beginning of the year	45		
46	Cost of livestock, produce, grains, and other products purchased during the year	46		
47	Add lines 45 and 46	47		
48	Inventory of livestock, produce, grains, and other products at the end of the year	48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*		49	
50	Gross farm income. Subtract line 49 from line 44. Enter the result here and in Part III, line 11		50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and in Part III, line 11.

Part IV Profit or Loss From Business (Sole Proprietorship)—See the Instructions for Schedule C (Form 1040 or 1040-SR).

Name of proprietor Eddie Pino	Social security number 400-00-1041
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Note: If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Income

1	Gross receipts \$	13,500	Less returns and allowances \$		Balance ▶	1	13,500
2a	Inventory at beginning of year			2a	3,400		
b	Purchases less cost of items withdrawn for personal use			2b	3,950		
c	Cost of labor. Don't include any amounts paid to yourself			2c	620		
d	Materials and supplies			2d	827		
e	Other costs (attach statement)			2e	0		
f	Add lines 2a through 2e			2f			
g	Inventory at end of year			2g	3,900		
h	Cost of goods sold. Subtract line 2g from line 2f			2h			
3	Gross profit. Subtract line 2h from line 1			3			
4	Other income			4			0
5	Gross income. Add lines 3 and 4			5			

Section B—Expenses

6	Advertising	6	1,110	18	Rent or lease:		
7	Car and truck expenses (see instructions)	7		a	Vehicles, machinery, and equipment	18a	2,100
8	Commissions and fees	8		b	Other business property	18b	
9	Contract labor	9	1,100	19	Repairs and maintenance	19	500
10	Depletion	10		20	Supplies (not included in Section A)	20	
11	Depreciation and section 179 expense deduction not claimed elsewhere. (Attach Form 4562 if required.)	11		21	Taxes and licenses	21	
12	Employee benefit programs (other than on line 17)	12		22	Travel and meals:		
13	Insurance (other than health)	13		a	Travel	22a	
14	Interest on business indebtedness (see instructions)	14		b	Deductible meals	22b	
15	Legal and professional services	15		23	Utilities	23	
16	Office expense	16	600	24	Wages not included on line 2c	24	
17	Pension and profit-sharing plans	17		25a	Other expenses (list type and amount):		

				b	Total other expenses	25b	
26	Total expenses. Add lines 6 through 25b	26		26			
27	Net profit or (loss). Subtract line 26 from line 5. Enter the result here and in Part V, line 2	27		27			

Part V Self-Employment Tax—If you had **church employee income**, see instructions before you begin.

Name of person with self-employment income Eddie Pino	Social security number of person with self-employment income ▶	400-00-1041
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Note: If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part V ▶ <input type="checkbox"/>		
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships	1b	()
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions)	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3	4a	
	Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b	0
c	Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶	4c	
5a	Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income	5a	0
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0
6	Add lines 4c and 5b ▶	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2019	7	132,900
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$132,900 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)	8b	0
c	Wages subject to social security tax from Form 8919, line 10 (see instructions)	8c	0
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	
11	Multiply line 6 by 2.9% (0.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and in Part I, line 3	12	

Part VI Optional Methods To Figure Net Earnings—See instructions for limitations.

Note: If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

Farm Optional Method			
1	Maximum income for optional methods	1	5,440
2	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; or \$5,440. Also include this amount in Part V, line 4b, above	2	
Nonfarm Optional Method			
3	Subtract line 2 from line 1	3	0
4	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; or the amount in Part VI, line 3, above. Also include this amount in Part V, line 4b, above	4	0



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COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

1. Nombre - First Name Eddie		3. Núm. Seguro Social Social Security No. 400-00-1041		INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION		INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
Apellido(s) - Last Name(s) Pino		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) 00-0000055		7. Sueldos - Wages 28,058		20. Total Sueldos Seguro Social Social Security Wages 28,058	
Dirección Postal del Empleado - Employee's Mailing Address URB Royal Oak 123 Calle 1 Bayamon, PR 00961-0123		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage 0		8. Comisiones - Commissions 0		21. Seguro Social Retenido Social Security Tax Withheld 1,740	
Fecha de Nacimiento: Día ____ Mes ____ Año ____ Date of Birth: Day ____ Month ____ Year ____		6. Donativos Charitable Contributions 0		9. Concesiones - Allowances 0		22. Total Sueldos y Pro. Medicare Medicare Wages and Tips 28,058	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address Zalbila LTD URB Royal Oak 924 Calle 1 Bayamon, PR 00961 - 123		Patrono: - Employer: Indique si la remuneración incluye pagos al empleado por: Indicate if the remuneration includes payments to the employee for:		10. Propinas - Tips 0		23. Contrib. Medicare Retenida Medicare Tax Withheld 407	
Número de Teléfono del Patrono Employer's Telephone Number		A- <input type="checkbox"/> Servicios prestados por un médico cualificado bajo la Ley 14-2017 - Services rendered by a qualified physician under Act 14-2017		11. Total = 7 + 8 + 9 + 10 28,058		24. Propinas Seguro Social Social Security Tips 0	
Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____		B- <input type="checkbox"/> Servicios domésticos - Domestic services		12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits 0		25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips 0	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number		C- <input type="checkbox"/> Servicios prestados en trabajo agrícola Services rendered in agricultural labor		13. Cont. Retenida - Tax Withheld 3,178		26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips 0	
Número Control - Control Number		D- <input type="checkbox"/> Servicios prestados por un ministro de una iglesia o por un miembro de una orden religiosa Services rendered by a minister of a church or by a member of a religious order		14. Fondo de Retiro Gubernamental Governmental Retirement Fund 0			
Fecha de radicación: 31 de enero - Filing date: January 31		E- <input type="checkbox"/> Otros/Others: _____		15. Aportaciones a Planes Calificados Contributions to CODA PLANS 0			
		Año: 2019 Year:		Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code 16. _____ 0			
				Código/Code 17. _____ 0			
				Código/Code 18. _____ 0			
				19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program 0			