

**ATS Test Scenario 1  
Taxpayer: Morgan Gardner  
SSN: 400-00-1037**

**Test Scenario 1 includes the following forms:**

- **Form 1040**
- **Form 1040 Schedule 1**
- **Form 1040 Schedule 5**
- **Form W-2**
- **Form 8962**

**Additional information:**

**Taxpayer's Date of Birth = July 8, 1979**

**Form 8962**

**Assume entries are correct for line 11- A, B, F**

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial: **Morgan** Last name: **Gardner** Your social security number: **400 00 1037**

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial: \_\_\_\_\_ Last name: \_\_\_\_\_ Spouse's social security number: \_\_\_\_\_

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)  
 Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. **2250 W. Sahara Ave** Apt. no. \_\_\_\_\_ Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **Las Vegas, NV 89146** If more than four dependents, see inst. and  here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.  Your signature: \_\_\_\_\_ Date: \_\_\_\_\_ Your occupation: \_\_\_\_\_ 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: \_\_\_\_\_ Spouse's 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: \_\_\_\_\_ PTIN: \_\_\_\_\_ Firm's EIN: \_\_\_\_\_ Check if:  3rd Party Designee  Self-employed  
 Firm's name ▶ \_\_\_\_\_ Phone no.: \_\_\_\_\_  
 Firm's address ▶ \_\_\_\_\_

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

**Standard Deduction for —**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	
<b>2a</b>	Tax-exempt interest	<b>2a</b>	
<b>3a</b>	Qualified dividends	<b>3a</b>	
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	
<b>5a</b>	Social security benefits	<b>5a</b>	
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	
<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	
<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	
<b>11</b>	<b>a</b> Tax (see inst) (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	
<b>11</b>	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>11</b>	
<b>12</b>	<b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	
<b>14</b>	Other taxes. Attach Schedule 4	<b>14</b>	
<b>15</b>	Total tax. Add lines 13 and 14	<b>15</b>	
<b>16</b>	Federal income tax withheld from Forms W-2 and 1099	<b>16</b>	
<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>b</b> Sch 8812 <b>c</b> Form 8863	<b>17</b>	
<b>17</b>	Add any amount from Schedule 5	<b>17</b>	
<b>18</b>	Add lines 16 and 17. These are your total payments	<b>18</b>	
<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>19</b>	
<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	
<b>20a</b>	<b>b</b> Routing number 0 1 2 3 4 5 6 7 2 <b>c</b> Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
<b>20a</b>	<b>d</b> Account number 4 0 5 2 5 3 7 6		
<b>21</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>	
<b>22</b>	<b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>	
<b>23</b>	Estimated tax penalty (see instructions)	<b>23</b>	

**Refund**

Direct deposit? See instructions.

**Amount You Owe**

**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

Morgan Gardner

400-00-1037

<b>Additional Income</b>	<b>1-9b</b> Reserved		<b>1-9b</b>	
	<b>10</b> Taxable refunds, credits, or offsets of state and local income taxes		<b>10</b>	230
	<b>11</b> Alimony received		<b>11</b>	
	<b>12</b> Business income or (loss). Attach Schedule C or C-EZ		<b>12</b>	
	<b>13</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>		<b>13</b>	
	<b>14</b> Other gains or (losses). Attach Form 4797		<b>14</b>	
	<b>15a</b> Reserved		<b>15b</b>	
	<b>16a</b> Reserved		<b>16b</b>	
	<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		<b>17</b>	
	<b>18</b> Farm income or (loss). Attach Schedule F		<b>18</b>	
	<b>19</b> Unemployment compensation		<b>19</b>	
	<b>20a</b> Reserved		<b>20b</b>	
<b>21</b> Other income. List type and amount ▶		<b>21</b>		
<b>22</b> Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23		<b>22</b>		
<b>Adjustments to Income</b>	<b>23</b> Educator expenses	<b>23</b>		
	<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	<b>24</b>		
	<b>25</b> Health savings account deduction. Attach Form 8889	<b>25</b>		
	<b>26</b> Moving expenses for members of the Armed Forces. Attach Form 3903	<b>26</b>		
	<b>27</b> Deductible part of self-employment tax. Attach Schedule SE	<b>27</b>		
	<b>28</b> Self-employed SEP, SIMPLE, and qualified plans	<b>28</b>		
	<b>29</b> Self-employed health insurance deduction	<b>29</b>		
	<b>30</b> Penalty on early withdrawal of savings	<b>30</b>	88	
	<b>31a</b> Alimony paid <b>b</b> Recipient's SSN ▶	<b>31a</b>		
	<b>32</b> IRA deduction	<b>32</b>		
<b>33</b> Student loan interest deduction	<b>33</b>			
<b>34</b> Reserved	<b>34</b>			
<b>35</b> Reserved	<b>35</b>			
<b>36</b> Add lines 23 through 35	<b>36</b>			

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018

**SCHEDULE 5**  
**(Form 1040)**

**Other Payments and Refundable Credits**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **05**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

Morgan Gardner

400-00-1037


<b>Other</b>	<b>65</b>	Reserved . . . . .	<b>65</b>		
<b>Payments</b>	<b>66</b>	2018 estimated tax payments and amount applied from 2017 return . . . . .	<b>66</b>		
<b>and</b>	<b>67a</b>	Reserved . . . . .	<b>67a</b>		
<b>Refundable</b>	<b>b</b>	Reserved . . . . .	<b>67b</b>		
<b>Credits</b>	<b>68-69</b>	Reserved . . . . .	<b>68-69</b>		
	<b>70</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>70</b>		
	<b>71</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>71</b>		
	<b>72</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>72</b>		
	<b>73</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>73</b>		
	<b>74</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/> . . . . .	<b>74</b>		
	<b>75</b>	Add the amounts in the far right column. These are your total <b>other payments and refundable credits</b> . Enter here and include on Form 1040, line 17. . . . .	<b>75</b>		

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

Cat. No. 71482C

Schedule 5 (Form 1040) 2018

DRAFT AS OF JANUARY 2018  
DO NOT FILE

		<b>a</b> Employee's social security number 400-00-1037		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 00-0000057				<b>1</b> Wages, tips, other compensation 31,952		<b>2</b> Federal income tax withheld 4,400						
<b>c</b> Employer's name, address, and ZIP code  XYZ Water Works 393 S. 14th St. Las Vegas, NV 89101				<b>3</b> Social security wages 31,952		<b>4</b> Social security tax withheld 1,981						
				<b>5</b> Medicare wages and tips 31,952		<b>6</b> Medicare tax withheld 463						
				<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.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12				
Morgan Gardner 2250 W. Sahara Ave. Las Vegas, NV 89146						<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>				
						<b>14</b> Other		<b>12c</b>				
								<b>12d</b>				
<b>f</b> Employee's address and ZIP code												
<b>15</b> State		Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<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

2018

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.

**Premium Tax Credit (PTC)**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.**

Name shown on your return

Your social security number

**Morgan Gardner**

**400-00-1037**

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box

**Part I Annual and Monthly Contribution Amount**

<b>1</b>	Tax family size. Enter your tax family size (see instructions)		<b>1</b>	<b>1</b>
<b>2a</b>	Modified AGI. Enter your modified AGI (see instructions)	<b>2a</b>	<b>32,094</b>	
<b>b</b>	Enter the total of your dependents' modified AGI (see instructions)	<b>2b</b>	<b>0</b>	
<b>3</b>	Household income. Add the amounts on lines 2a and 2b (see instructions)		<b>3</b>	
<b>4</b>	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input checked="" type="checkbox"/> Other 48 states and DC		<b>4</b>	
<b>5</b>	Household income as a percentage of federal poverty line (see instructions)		<b>5</b>	<b>%</b>
<b>6</b>	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input type="checkbox"/> <b>No.</b> Continue to line 7. <input type="checkbox"/> <b>Yes.</b> You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.			
<b>7</b>	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions		<b>7</b>	
<b>8a</b>	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	<b>8a</b>		
	<b>b</b> Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	<b>8b</b>		

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?  
 **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.  **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
 **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.  **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
<b>11 Annual Totals</b>	<b>7,800</b>	<b>8,700</b>				<b>5,100</b>
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
<b>12</b> January						
<b>13</b> February						
<b>14</b> March						
<b>15</b> April						
<b>16</b> May						
<b>17</b> June						
<b>18</b> July						
<b>19</b> August						
<b>20</b> September						
<b>21</b> October						
<b>22</b> November						
<b>23</b> December						

<b>24</b>	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	<b>24</b>	
<b>25</b>	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	<b>25</b>	
<b>26</b>	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	<b>26</b>	

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

<b>27</b>	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	<b>27</b>	
<b>28</b>	Repayment limitation (see instructions)	<b>28</b>	
<b>29</b>	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 46, or Form 1040NR, line 44	<b>29</b>	

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**34** Have you completed all policy amount allocations?

- Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month