

**ATS Test Scenario 8
Taxpayer: Edgard Pino
SSN: 400-00-1041**

Test Scenario 8 includes the following forms:

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

Taxpayer's Date of Birth = February 7, 1983

1st dependent Date of Birth = March 6, 2003

2nd dependent Date of Birth = September 9, 2005

3rd dependent Date of Birth = June 20, 2008

Additional Information:

**Taxpayer paid \$900.00 in estimated tax payments
in 2018 (applied from 2017 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, 2018, or other tax year beginning _____, 2018, and ending _____, 20____.
▶ Go to www.irs.gov/Form1040SS for instructions and the latest information.

Please type or print	Your first name and initial Edgard	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)	4	
5 Additional Medicare Tax. Attach Form 8959.	5	0
6 Total tax. Add lines 3 through 5 (see instructions).	6	
7 2018 estimated tax payments (see instructions)	7	900
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 2019 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).

Name of proprietor	Social security number
--------------------	------------------------

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	5b
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		
25					d	-----	34d		
26					e	-----	34e		
35	Total expenses. Add lines 12 through 34e	35			35				
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and in Part V, line 1a	36			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).

Name of proprietor Edgard Pino	Social security number 400-00-1041
-----------------------------------	---------------------------------------

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 \$ <u>13,050</u> Less returns and allowances \$ _____	Balance ▶	1	13,050
2a	Inventory at beginning of year	2a	3,330	
b	Purchases less cost of items withdrawn for personal use	2b	3,939	
c	Cost of labor. Don't include any amounts paid to yourself	2c	591	
d	Materials and supplies	2d	777	
e	Other costs (attach statement)	2e	0	
f	Add lines 2a through 2e	2f		
g	Inventory at end of year	2g	3,677	
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	1,010		18	Rent or lease:	
7	Car and truck expenses (see instructions)	7			a	Vehicles, machinery, and equipment	2,000
8	Commissions and fees	8			b	Other business property	
9	Contract labor	9	1,040		19	Repairs and maintenance	480
10	Depletion	10			20	Supplies (not included in Section A)	
11	Depreciation and section 179 expense deduction (not included in Section A). (Attach Form 4562 if required.)	11			21	Taxes and licenses	
12	Employee benefit programs (other than on line 17)	12			22	Travel and meals:	
13	Insurance (other than health)	13			a	Travel	
14	Interest on business indebtedness (see instructions)	14			b	Deductible meals	
15	Legal and professional services	15			23	Utilities	
16	Office expense	16	575		24	Wages not included on line 2c	
17	Pension and profit-sharing plans	17			25a	Other expenses (list type and amount):	

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

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

Name of person with self-employment income Edgard Pino	Social security number of person with self-employment income ▶	400-00-1041
--	---	-------------

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		
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 2018	7	128,400	00
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 \$128,400 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	5,280	00
2	Enter the smaller of: two-thirds (² / ₃) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; or \$5,280. 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 (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



222

COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

1. Nombre - First Name Egard		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 26,558		17. Total Sueldos Seguro Social Social Security Wages 26,558	
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		18. Seguro Social Retenido Social Security Tax Withheld 1,647	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day _____ Month _____ Year _____		6. Donativos Charitable Contributions 0		9. Concesiones - Allowances 0		19. Total Sueldos y Pro. Medicare Medicare Wages and Tips 26,558	
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		20. Contrib. Medicare Retenida Medicare Tax Withheld 385	
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 26,558		21. 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 3,178		22. 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"/> Otros / Others: _____		13. Cont. Retenida - Tax Withheld 3,178		23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips 0	
Número Control - Control Number		Año: 2018 Year:		14. Fondo de Retiro Gubernamental Governmental Retirement Fund 0			
Fecha de radicación: 31 de enero - Filing date: January 31				15. Aportaciones a Planes Calificados Contributions to CODA PLANS 0			
				Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code 16. _____ 0			
				Código/Code 16A. _____ 0			
				Código/Code 16B. _____ 0			
				16C. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program 0			