

**ATS Test Scenario 9  
Taxpayer: Edward White  
SSN: 400-00-1047**

**Test Scenario 9 includes the following forms:**

- **Form 1040**
- **Form 1040 Schedule 6**
- **Form W-2**
- **Form 8854**

**Additional information:**

**Taxpayer's Date of Birth is August 17, 1979  
Taxpayer became a citizen by birth  
No previous Form 8854 filed**

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

Your first name and initial: **Edward** Last name: **White** Your social security number: **400 00 1047**

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. **28 Greek Street** 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. **London** 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>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>		
<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>	
	Add any amount from Schedule 5		
<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>20b</b>	Routing number <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>20d</b>	Account number		
<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.

**SCHEDULE 6  
(Form 1040)**

**Foreign Address and Third Party Designee**

OMB No. 1545-0074

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.**

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

Name(s) shown on Form 1040

Edward White

Your social security number

400-00-1047

**Foreign  
Address**

Foreign country name

UK

Foreign province/county

W1D5DQ

Foreign postal code

**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) ▶

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

Cat. No. 71483N

Schedule 6 (Form 1040) 2018

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**August 13, 2018**  
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		<b>a</b> Employee's social security number 400-00-1047		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 00-0000057				<b>1</b> Wages, tips, other compensation 115,000		<b>2</b> Federal income tax withheld 25,100					
<b>c</b> Employer's name, address, and ZIP code  T Rowe Price 223 E. Concord Street Orlando, FL 32801				<b>3</b> Social security wages 115,000		<b>4</b> Social security tax withheld 7,130					
				<b>5</b> Medicare wages and tips 115,000		<b>6</b> Medicare tax withheld 1,668					
				<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	
Edward White 28 Greek Street London, W1D5DQ						<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			
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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.

**Initial and Annual Expatriation Statement**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20

▶ Go to [www.irs.gov/Form8854](http://www.irs.gov/Form8854) for instructions and the latest information.

▶ Please print or type.

**2018**  
Attachment  
Sequence No. **112**

Name **Edward White** Identifying number (see instructions) **400-00-1047**

**Part I General Information.** For all filers.

1 Mailing address and telephone number where you can be reached after expatriation: **28 Greek Street**  
**London, UK W1D 5DQ 12 345 222 0000**

2 Address of principal foreign residence (if different from line 1): \_\_\_\_\_

3 Country of tax residence (if different from line 2): \_\_\_\_\_

4 **Expatriation date.** Check the box that applies (see instructions).

- June 4, 2004–June 16, 2008. Complete Parts II and V.
- June 17, 2008–December 31, 2017. Complete Part III if:
  - You made an election to defer the payment of tax on a prior year Form 8854,
  - You have an item of eligible deferred compensation, or
  - You have an interest in a nongrantor trust.
 Otherwise, you don't need to file Form 8854.
- January 1, 2018–December 31, 2018. Complete Parts IV and V.

5 Date of notification of expatriating act, termination of residency, or claim of treaty benefits (see instructions).

- Citizen. Date notification given to Department of State: **December 7, 2018**
- Long-term resident. Date notification given to Department of Homeland Security: \_\_\_\_\_
- 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: \_\_\_\_\_

6 Number of days you were physically present in the United States in the current year: **28**

7 List all countries (other than the United States) of which you are a citizen.

a Name of country: **UK**

b Date you became a citizen of each country listed in line 7a: **December 8, 2009**

8 How you became a U.S. citizen:  By birth  By naturalization

**Part II For Persons Who Expatriated After June 3, 2004, and Before June 17, 2008**

1 Did you complete Form 8854 for any period after June 3, 2004, and before June 17, 2008?  
 **No.** If you expatriated for immigration purposes after June 3, 2004, and before June 17, 2008, but have not previously filed a Form 8854, you continue to be treated as a U.S. citizen or U.S. lawful permanent resident for U.S. income tax purposes until the day that you file this form. Because you didn't file Form 8854 for the year of expatriation for immigration purposes, you are subject to the alternative tax in section 877(b) for the 10-year period beginning on the date that you file this form (see instructions).

**Yes.** Tax year for which Form 8854 first filed \_\_\_\_\_ . Go to line 2.

2 Were you physically present in the United States for more than 30 days but not more than 60 days during the tax year?  **Yes**  **No**

a If you checked "Yes" to line 2, were you performing services for an unrelated employer?  **Yes**  **No**

b If you checked "Yes" to line 2a, are you a citizen or resident, fully liable for income tax, in the country in which you were born, your spouse was born, or either of your parents was born?  **Yes**  **No**

Next: Go to Part V.

**Part III For Persons Who Expatriated After June 16, 2008, and Before January 1, 2018**

- 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 have an interest in 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 2018 and see the instructions for Part III.

(a) Description of property	(b) Amount of mark-to-market gain or (loss) reported on prior year Form 8854	(c) Amount of tax deferred on prior year Form 8854	(d) Date of disposition (if any)

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August 21, 2018  
DO NOT FILE

- 2** Did you receive any distributions of eligible deferred compensation items for 2018?  Yes  No  
 If "Yes," Amount of distribution: \_\_\_\_\_ Amount withheld at source, if any: \_\_\_\_\_
- 3** Did you receive any distributions from a nongrantor trust for 2018?  Yes  No  
 If "Yes," Amount of distribution: \_\_\_\_\_ Amount withheld at source, if any: \_\_\_\_\_

**Part IV For Persons Who Expatriated During 2018**

**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 expatriation.
- | 1st Year<br>Before Expatriation | 2nd Year<br>Before Expatriation | 3rd Year<br>Before Expatriation | 4th Year<br>Before Expatriation | 5th Year<br>Before Expatriation |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| \$ 27,000                       | \$ 26,000                       | \$ 25,000                       | \$ 24,000                       | \$ 23,000                       |
- 2** Enter your net worth on the date of your expatriation for tax purposes . . . . . \$ 40,000
- 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? . . . . .  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 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

**Section B** | **Property Owned on Date of Expatriation**

**Don't** complete Section B 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 \$165,000, your net worth (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.

**7a** 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 any **specified tax deferred accounts**? If "Yes," you must include in income the entire account balance on the day before your expatriation date . . . . .  **Yes**  **No**

**d** Do you have an interest in a **nongrantor trust**? Checking the "Yes" box is a waiver of any right to claim any reduction in withholding on any distribution from such trust under any treaty with the United States unless you make the election below . . . . .  **Yes**  **No**

Check this box to elect under section 877A(f)(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).

**8** 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 7a, 7b, 7c, or 7d.

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

(a) Description of property	(b) Fair market value on day before date of expatriation	(c) Cost or other basis*	(d) <b>Gain or (loss).</b> Subtract (c) from (b)	(e) Gain after allocation of the exclusion amount (see instructions)	(f) Form or Schedule on which gain or loss is reported	(g) Amount of tax deferred (attach computations)
<b>9 Total.</b> Add the amounts in column (d) and column (e) . . . . .						
<b>10 Total tax deferred.</b> Add the amounts in column (g). Enter here and on line 15 . . . . .						

\*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 IV, Section B, line 8, column (c).

**Section C** | **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.*

- 11** 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 12. Otherwise, don't complete lines 12 through 15.

<b>12</b>	Enter the total tax you would have reported on Form 1040, line 15, for the part of the year including the day before the expatriation date absent the deferral election . . . . .	<b>12</b>	
<b>13</b>	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 . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 12. <b>This is the amount of tax eligible for deferral</b> . . . . .	<b>14</b>	
<b>15</b>	Enter the total tax deferred from line 10, column (g) . . . . .	<b>15</b>	
	<ul style="list-style-type: none"> <li>• If you are filing Form 1040, enter this amount in brackets to the left of the entry space for line 15. Identify as "EXP."</li> <li>• If you are filing Form 1040NR, enter this amount in brackets to the left of the entry space for line 61. Identify as "EXP."</li> </ul>		

**Part V Balance Sheet and Income Statement**

**Schedule A Balance Sheet**

List in U.S. dollars the fair market value (column (a)) and the U.S. adjusted basis (column (b)) of your assets and liabilities as of the following date.

- Part II filers—the end of the tax year for which you are filing the form.
- Part IV filers—your expatriation date. **Note:** Part IV filers don't complete column (d).

For more details, see the separate instructions.

<b>Assets</b>		<b>(a)</b> Fair market value (FMV)	<b>(b)</b> U.S. adjusted basis	<b>(c)</b> Gain or (loss). Subtract column (b) from column (a)	<b>(d)</b> FMV on beginning date of U.S. residency (optional, for long-term residents only)
<b>1</b>	Cash, including bank deposits . . . . .	9,000	0	9,000	
<b>2</b>	Marketable stock and securities issued by U.S. companies . . . . .				
<b>3</b>	Marketable stock and securities issued by foreign companies . . . . .				
<b>4</b>	Nonmarketable stock and securities issued by U.S. companies . . . . .				
<b>5</b>	Nonmarketable stock and securities issued by foreign companies . . . . .				
<b>a</b>	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) . . . . .				
<b>b</b>	Provide the name, address, and EIN, if any, of any such company _____				
<b>6</b>	Pensions from services performed in the United States . . . . .				
<b>7</b>	Pensions from services performed outside the United States . . . . .				
<b>8</b>	Partnership interests (see instructions) . . . . .				
<b>9</b>	Assets held by trusts you own under sections 671 through 679 (see instructions)				
<b>10</b>	Beneficial interests in nongrantor trusts (see instructions) . . . . .				
<b>11</b>	Intangibles used in the United States . . . . .				
<b>12</b>	Intangibles used outside the United States . . . . .				
<b>13</b>	Loans to U.S. persons . . . . .				
<b>14</b>	Loans to foreign persons . . . . .				
<b>15</b>	Real property located in the United States . . . . .	35,000	0	35,000	
<b>16</b>	Real property located outside the United States . . . . .				
<b>17</b>	Business property located in the United States . . . . .				
<b>18</b>	Business property located outside the United States . . . . .				
<b>19</b>	Other assets (see instructions) . . . . .				
<b>20</b>	Total assets. Add lines 1 through 5 and lines 6 through 19. Don't include amounts on line 5a in this total . . . . .				
<b>Liabilities</b>		<b>Amount</b>			
<b>21</b>	Installment obligations . . . . .				
<b>22</b>	Mortgages, etc. . . . .				
<b>23</b>	Other liabilities (see instructions) . . . . .				
<b>24</b>	Total liabilities. Add lines 21 through 23 . . . . .				
<b>25</b>	<b>Net worth.</b> Subtract line 24 from line 20, column (a). . . . .				

**Schedule B Income Statement**

Provide income information for the following period.

- Part II filers—the tax year for which you are filing the form.
- Part IV filers—the part of the tax year that ends with the day before your expatriation date; but enter -0- for lines 5 through 7.

<b>1</b>	U.S. source gross income not effectively connected with the conduct of a U.S. trade or business.			
<b>a</b>	Interest	<b>1a</b>		
<b>b</b>	Dividends	<b>1b</b>		
<b>c</b>	Royalties	<b>1c</b>		
<b>d</b>	Pension distributions	<b>1d</b>		
<b>e</b>	Other	<b>1e</b>		
<b>f</b>	<b>Total.</b> Add lines 1a through 1e	<b>1f</b>		
<b>2</b>	Gross income that is effectively connected with the conduct of a U.S. trade or business	<b>2</b>		
<b>3</b>	Income from the performance of services in the United States	<b>3</b>		
<b>4</b>	Gains from the sale or exchange of:			
<b>a</b>	Property (other than stock or debt obligations) located in the United States	<b>4a</b>		
<b>b</b>	Stock issued by a U.S. domestic corporation	<b>4b</b>		
<b>c</b>	Debt obligations of U.S. persons or of the United States, a state or political subdivision thereof, or the District of Columbia	<b>4c</b>		
<b>d</b>	<b>Total.</b> Add lines 4a through 4c	<b>4d</b>	0	
<b>5</b>	Income or gain derived from certain foreign corporations to the extent of your share of earnings and profits earned or accumulated before the date of expatriation (see instructions)	<b>5</b>		
<b>6</b>	Gains on certain exchanges of property that ordinarily wouldn't be recognized (see instructions)	<b>6</b>		
<b>7</b>	Income received or accrued by certain foreign corporations (see instructions)	<b>7</b>		
<b>8</b>	Add lines 1f, 2, 3, 4d, 5, 6, and 7	<b>8</b>		
<b>9</b>	Gross income from all other sources	<b>9</b>		
<b>10</b>	<b>Total.</b> Add lines 8 and 9	<b>10</b>		

**Sign Here**

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 Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	