

1040-NR ATS Test Scenario 1
Taxpayer: Sam Grape
SSN: 123-00-1111

Test Scenario 1 includes the following forms:

- **Form 1040-NR**
- **Form 1042-S**
- **Form 8888**

Additional Information:

- **Nonresident alien, using the simplified refund method.**
- **The taxpayer signed the return using a self-select signature pin method.**

beginning

January 1, 2019, and ending

December 31, 2019

Please print or type

Personal information section including name (Sam Grape), identifying number (123-00-1111), address (4752 Lomax Boulevard, Budapest, HU), and foreign postal code (1011).

Filing Status

Check only one box.

Filing status options: 1 Reserved, 2 Single nonresident alien (checked), 3 Reserved, 4 Reserved, 5 Married nonresident alien, 6 Qualifying widow(er) (see instructions). Includes child's name field.

Dependents

If more than four dependents, see instructions and check here.

Table for dependents with columns for (1) First name, Last name, (2) Identifying number, (3) Relationship to you, (4) Child tax credit, and Credit for other dependents.

Income Effectively Connected With U.S. Trade/Business

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

Main income table with rows 8 through 23, including wages, interest, dividends, and other income, with sub-columns for taxable and tax-exempt amounts.

Adjusted Gross Income

Table for adjusted gross income with rows 24 through 35, including educator expenses, health savings account deduction, moving expenses, and self-employment tax.

Tax and Credits

Table for tax and credits with rows 36 through 39, including reserved for future use, itemized deductions, and business income deduction.

Tax and Credits (continued)

Table with 3 columns: Description, Amount, and Total. Rows 40-53 include items like 'Add lines 37 through 39', 'Taxable income', 'Tax', 'Alternative minimum tax', 'Foreign tax credit', and 'Total credits'.

Other Taxes

Table with 3 columns: Description, Amount, and Total. Rows 54-61 include 'Tax on income not effectively connected with a U.S. trade or business', 'Self-employment tax', 'Unreported social security and Medicare tax', and 'Total tax'.

Payments

Table with 3 columns: Description, Amount, and Total. Rows 62-71 include 'Federal income tax withheld from' (with sub-rows 62a-62d), '2019 estimated tax payments', and 'Total payments'.

Refund

Direct deposit? See instructions.

Table with 3 columns: Description, Amount, and Total. Rows 72-74 include 'Amount you overpaid', 'Amount of line 72 you want refunded to you', and 'Amount of line 72 you want applied to your 2020 estimated tax'.

Amount You Owe

Table with 3 columns: Description, Amount, and Total. Rows 75-76 include 'Amount you owe' and 'Estimated tax penalty'.

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

Keep a copy of this return 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 taxpayer) is based on all information of which preparer has any knowledge. Your signature: Sam Grape, Date: 3/4/2020, Your occupation in the United States, If the IRS sent you an Identity Protection PIN, enter it here.

Paid Preparer Use Only

Table with 4 columns: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed. Sub-rows for Firm's name, Firm's EIN, Firm's address, Phone no.

Schedule A—Itemized Deductions (see instructions)

07

Taxes You Paid	1	State and local income taxes		
	a	State and local income taxes	1a	
	b	Enter the smaller of line 1a and \$10,000 (\$5,000 if box 5 is checked)		1b
Gifts to U.S. Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2	
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals must attach Form 8283 if line 3 is over \$500	3	
Caution: If you made a gift and received a benefit in return, see instructions.	4	Carryover from prior year	4	
	5	Add lines 2 through 4		5
Casualty and Theft Losses	6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		6
Other Itemized Deductions	7	Other—from list in instructions. List type and amount ▶ ----- ----- ----- ----- -----		7
Total Itemized Deductions	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 37		8

DRAFT AS OF
July 11, 2019
DO NOT FILE

Schedule OI—Other Information (see instructions)

Answer all questions

- A Of what country or countries were you a citizen or national during the tax year? HU
- B In what country did you claim residence for tax purposes during the tax year? HU
- 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

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. Not present in U.S., no immigration status

- F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
- If you answered "Yes," indicate the date and nature of the change. ▶

- G List all dates you entered and left the United States during 2019. See instructions.
Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H Canada Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2017 0, 2018 0, and 2019 0

- 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 ▶

- 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 22. Do not enter it on line 8 or line 12 ▶
 - 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 ▶

1 2 3 4 5 6 7 8 9 1 UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 06	2 Gross income 1,200	3 Chapter indicator. Enter "3" or "4" 3	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code 16
		3a Exemption code 02	4a Exemption code	13g Ch. 4 status code 23
		3b Tax rate 30.00	4b Tax rate	13h Recipient's GIIN
5 Withholding allowance			13i Recipient's foreign tax identification number, if any	13j LOB code
6 Net income				
7a Federal tax withheld 300			13k Recipient's account number	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>			13l Recipient's date of birth (YYYYMMDD)	
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				
8 Tax withheld by other agents			14a Primary Withholding Agent's Name (if applicable)	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()			14b Primary Withholding Agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>
10 Total withholding credit (combine boxes 7a, 8, and 9) 300			15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)			15c Ch. 4 status code	
12a Withholding agent's EIN 00-1234567	12b Ch. 3 status code 15	12c Ch. 4 status code 01	15d Intermediary or flow-through entity's name	
12d Withholding agent's name Biggs LLC			15e Intermediary or flow-through entity's GIIN	
12e Withholding agent's Global Intermediary Identification Number (GIIN)			15f Country code	15g Foreign tax identification number, if any
12f Country code	12g Foreign tax identification number, if any		15h Address (number and street)	
12h Address (number and street) 123 West David Street			15i City or town, state or province, country, ZIP or foreign postal code	
12i City or town, state or province, country, ZIP or foreign postal code Cincinnati, OH 45219			16a Payer's name	16b Payer's TIN
13a Recipient's name Sam Grape	13b Recipient's country code HU		16c Payer's GIIN	16d Ch. 3 status code
13c Address (number and street) 4752 Lomax Boulevard			17a State income tax withheld	17b Payer's state tax no.
13d City or town, state or province, country, ZIP or foreign postal code Budapest, Hungary 1011			17c Name of state	

