

1040-NR ATS Test Scenario 5

Taxpayer: John Pear

SSN: 123-00-5555

Test Scenario 5 includes the following forms:

- **Form 1040-NR**
- **Form 8840**
- **Form 8843**
- **Form RRB-1042S**

Taxpayer information:

John Pear

100 Sainte Chapelle

Paris, FR 75001

Identity Protection PIN: 123456

Form RRB-1042S

NameLine1Txt	John Pear
PrimarySSN	123-00-5555
ForeignAddress	100 Sainte Chapelle Paris, FR 75001
GrossSocSecBnftTier1PaidAmt	1,000.00
NetSocSecBnftTier1PaidAmt	1,000.00
FederalIncomeTaxWithheldAmt	128.00

Additional information:

- **Taxpayer is a married nonresident alien**
- **Return is signed electronically using a Self-Select PIN**

beginning January 1, 2019, and ending December 31, 20

Identifying information section including name (John Pear), address (100 Sainte Chapelle, Paris, FR), and identifying number (123-00-5555).

Filing Status section with options for Reserved, Single nonresident alien, Married nonresident alien, and Qualifying widow(er).

Dependents section with a table for listing dependents, including first name, last name, identifying number, and relationship.

Income Effectively Connected With U.S. Trade/Business section with lines 8 through 23 for reporting various income types and total effectively connected income.

Adjusted Gross Income section with lines 24 through 35 for reporting deductions and calculating adjusted gross income.

Tax and Credits section with lines 36 through 39 for reporting tax credits and exemptions.

Tax and Credits (continued)

40 Add lines 37 through 39
41 Taxable income. Subtract line 40 from line 35. If zero or less, enter -0-
42 Tax (see instr.). Check if any is from Form(s): a 8814 b 4972 c
43 Alternative minimum tax (see instructions). Attach Form 6251
44 Excess advance premium tax credit repayment. Attach Form 8962
45 Add lines 42, 43, and 44
46 Foreign tax credit. Attach Form 1116 if required
47 Credit for child and dependent care expenses. Attach Form 2441
48 Retirement savings contributions credit. Attach Form 8880
49 Child tax credit and credit for other dependents (see instructions)
50 Residential energy credit. Attach Form 5695
51 Other credits from Form: a 3800 b 8801 c
52 Add lines 46 through 51. These are your total credits
53 Subtract line 52 from line 45. If zero or less, enter -0-

Other Taxes

54 Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15
55 Self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)
56 Unreported social security and Medicare tax from Form: a 4137 b 8919
57 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
58 Transportation tax (see instructions)
59a Household employment taxes from Schedule H (Form 1040 or 1040-SR)
b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required
60 Taxes from: a Form 8959 b Instructions; enter code(s)
61 Total tax. Add lines 53 through 60

Payments

62 Federal income tax withheld from:
a Form(s) W-2 and 1099
b Form(s) 8805
c Form(s) 8288-A
d Form(s) 1042-S
63 2019 estimated tax payments and amount applied from 2018 return
64 Additional child tax credit. Attach Schedule 8812
65 Net premium tax credit. Attach Form 8962
66 Amount paid with request for extension to file (see instructions)
67 Excess social security and tier 1 RRTA tax withheld (see instructions)
68 Credit for federal tax on fuels. Attach Form 4136
69 Credits from Form: a 2439 b Reserved c 8885 d
70 Credit for amount paid with Form 1040-C
71 Add lines 62a through 70. These are your total payments

Refund

Direct deposit? See instructions.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: Checking Savings
d Account number
e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.
74 Amount of line 72 you want applied to your 2020 estimated tax

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions
76 Estimated tax penalty (see instructions)

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: John Pear
Date: 4/15/2020
Your occupation in the United States: Painter
If the IRS sent you an Identity Protection PIN, enter it here (see instr.): 1 2 3 4 5 6

Paid Preparer Use Only

Print/Type preparer's name
Preparer's signature
Date
Check if self-employed
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? FR
- B** In what country did you claim residence for tax purposes during the tax year? FR
- 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. B1/B2
- 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
06/14/2019	12/10/19

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 15, and 2019 180

- 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. ▶

Closer Connection Exception Statement for Aliens

▶ Attach to Form 1040-NR or Form 1040-NR-EZ.
▶ Go to www.irs.gov/Form8840 for the latest information.

2019

Department of the Treasury
Internal Revenue Service

For the year January 1–December 31, 2019, or other tax year
beginning January 1, 2019, and ending December 31, 2019.

Attachment
Sequence No. **101**

Your first name and initial John Last name Pear Your U.S. taxpayer identification number, if any 123-00-5555

Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return

Address in country of residence _____ Address in the United States _____

Part I General Information

- 1 Type of U.S. visa (for example, F, J, M, etc.) and date you entered the United States ▶ B1/B2 06/14/19
- 2 Of what country or countries were you a citizen during the tax year? FR
- 3 What country or countries issued you a passport? FR
- 4 Enter your passport number(s) ▶ OBCE50388
- 5 Enter the number of days you were present in the United States during:
2019 180 2018 15 2017 0
- 6 During 2019, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? See instructions Yes No

Part II Closer Connection to One Foreign Country (see instructions)

- 7 Where was your tax home during 2019? _____
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2019.
▶ FR
Next, complete Part IV.

Part III Closer Connection to Two Foreign Countries (see instructions)

- 9 Where was your tax home on January 1, 2019? _____
- 10 After changing your tax home from its location on January 1, 2019, where was your tax home for the remainder of 2019?

- 11 Did you have a closer connection to each foreign country listed on lines 9 and 10 than to the United States for the period during which you maintained a tax home in that foreign country? Yes No
If "No," attach an explanation.
- 12 Were you subject to tax as a resident under the internal laws of (a) either of the countries listed on lines 9 and 10 during all of 2019, or (b) both of the countries listed on lines 9 and 10 for the period during which you maintained a tax home in each country? Yes No
- 13 Have you filed or will you file tax returns for 2019 in the countries listed on lines 9 and 10? Yes No
If "Yes" to either line 12 or line 13, attach verification.
If "No" to either line 12 or line 13, please explain ▶ _____

Next, complete Part IV.

Part IV Significant Contacts With Foreign Country or Countries in 2019

14 Where was your regular or principal permanent home located during 2019? See instructions. FR

15 If you had more than one permanent home available to you at all times during 2019, list the location of each and explain ►

16 Where was your family located? FR

17 Where was your automobile(s) located? FR

18 Where was your automobile(s) registered? FR

19 Where were your personal belongings, furniture, etc., located? FR

20 Where was the bank(s) with which you conducted your routine personal banking activities located?

a FR c

b d

21 Did you conduct business activities in a location other than your tax home? Yes No
If "Yes," where?

22a Where was your driver's license issued? FR

b If you hold a second driver's license, where was it issued?

23 Where were you registered to vote? FR

24 When completing official documents, forms, etc., what country do you list as your residence? FR

25 Have you ever completed:

a Form W-8BEN or any other W-8 form (relating to foreign status)? Yes No

b Form W-9, Request for Taxpayer Identification Number and Certification? Yes No

c Any other U.S. official forms? If "Yes," indicate the form(s) ► Yes No

26 In what country or countries did you keep your personal, financial, and legal documents? FR

27 From what country or countries did you derive the majority of your 2019 income? FR

28 Did you have any income from U.S. sources? Yes No

If "Yes," what type? Railroad Retirement Benefits

29 In what country or countries were your investments located? See instructions.

30 Did you qualify for any type of "national" health plan sponsored by a foreign country? Yes No

If "Yes," in what country? FR

If "No," please explain ►

If you have any other information to substantiate your closer connection to a country other than the United States or you wish to explain in more detail any of your responses to lines 14 through 30, attach a statement to this form.

Sign here only if you are filing this form by itself and not with your U.S. tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

► _____
Your signature

► _____
Date

Statement for Exempt Individuals and Individuals With a Medical Condition
For use by alien individuals only.

2019

Attachment Sequence No. **102**

▶ Go to www.irs.gov/Form8843 for the latest information.

Department of the Treasury
Internal Revenue Service

For the year January 1—December 31, 2019, or other tax year
beginning January 1, 2019, and ending December 31, 20 19.

Your first name and initial
John

Last name
Pear

Your U.S. taxpayer identification number, if any
123-00-5555

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence

Address in the United States

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ _____
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. _____
- 2 Of what country or countries were you a citizen during the tax year? _____
- 3a What country or countries issued you a passport? _____
- b Enter your passport number(s) ▶ _____
- 4a Enter the actual number of days you were present in the United States during:
2019 _____ 2018 _____ 2017 _____
- b Enter the number of days in 2019 you claim you can exclude for purposes of the substantial presence test ▶ 108

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2019 ▶ _____
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ▶ _____
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2013 _____ 2014 _____
2015 _____ 2016 _____ 2017 _____ 2018 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2013 through 2018)? Yes No
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2019 ▶ _____
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ▶ _____
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2013 _____ 2014 _____
2015 _____ 2016 _____ 2017 _____ 2018 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2019, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain ▶ _____

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2019 and the dates of competition ▶ _____

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ _____

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States ▶ Ebola Virus

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ 08/24/19

c Enter the date you actually left the United States ▶ 12/10/19

18 Physician's Statement:

I certify that _____
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

Name of physician or other medical official

Physician's or other medical official's address and telephone number

Physician's or other medical official's signature

Date

Sign here only if you are filing this form by itself and not with your tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

▶ _____ ▶ _____
Your signature Date