

**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 \$800.00 in estimated tax payments in 2017 (applied from 2016 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, 2017, or other tax year beginning , 2017, and ending , 20 . Go to www.irs.gov/Form1040SS for instructions and the latest information.

2017

Personal information section including name, address, and social security numbers.

Part I Total Tax and Credits. Filing status: Single. Qualifying children: Thomas Pino, Mario Pino, Diano Pion.

Table with 3 columns: (a) First name Last name, (b) Child's identifying number, (c) Child's relationship to you.

Summary section with lines 3-15 for tax calculations, including total tax, payments, and amount owed.

Third Party Designee section with fields for name, phone, and identification number.

Sign Here section for taxpayer and preparer signatures and dates.

Paid Preparer Use Only section for firm information.

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
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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:				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							
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and in Part V, line 1a	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
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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 \$ 12,660	Less returns and allowances \$	Balance ▶	1	12,660
2a	Inventory at beginning of year	2a	3,030		
b	Purchases less cost of items withdrawn for personal use	2b	3,838		
c	Cost of labor. Don't include any amounts paid to yourself	2c	531		
d	Materials and supplies.	2d	747		
e	Other costs (attach statement)	2e	0		
f	Add lines 2a through 2e	2f			
g	Inventory at end of year	2g	3,077		
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	910	18	Rent or lease:
7	Car and truck expenses (see instructions)	7		a	Vehicles, machinery, and equipment
8	Commissions and fees	8		18a	1,900
9	Contract labor	9	940	b	Other business property
10	Depletion	10		18b	
11	Depreciation and section 179 expense deduction (not included in Section A). (Attach Form 4562 if required.)	11		19	Repairs and maintenance
12	Employee benefit programs (other than on line 17)	12		20	Supplies (not included in Section A)
13	Insurance (other than health)	13		21	Taxes and licenses
14	Interest on business indebtedness.	14		22	Travel, meals, and entertainment:
15	Legal and professional services	15		a	Travel
16	Office expense	16	475	b	Deductible meals and entertainment
17	Pension and profit-sharing plans	17		23	Utilities
				24	Wages not included on line 2c
				25a	Other expenses (list type and amount):

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

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
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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	
	Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
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 2017	7	127,200 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 \$127,200 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	5,200 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 \$5,200. 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



COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

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1. Nombre - First Name Edgard		3. Núm. Seguro Social Social Security No. 400-00-1041		7. Sueldos - Wages 24,658		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		8. Comisiones - Commissions 0		17. Total Sueldos Seguro Social Social Security Wages 24,658			
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		9. Concesiones - Allowances 0		18. Seguro Social Retenido Social Security Tax Withheld 1,529			
Fecha de Nacimiento: Día Mes Año Date of Birth: Day _____ Month _____ Year _____		6. Donativos Charitable Contributions 0		10. Propinas - Tips 0		19. Total Sueldos y Pro. Medicare Medicare Wages and Tips 24,658			
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: • Envíe a: - Send to: Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001 Con la With the W-3PR • Envíe al Departamento de Hacienda electrónicamente Send to Department of the Treasury electronically (www.hacienda.pr.gov) • Entregue dos copias al empleado Deliver two copies to employee • Conserve copia para sus récords Keep copy for your records		11. Total = 7 + 8 + 9 + 10 24,658		20. Contrib. Medicare Retenida Medicare Tax Withheld 358			
Número de Teléfono del Patrono Employer's Telephone Number				13. Cont. Retenida - Tax Withheld 2,698		21. Propinas Seguro Social Social Security Tips 0			
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day _____ Month _____ Year _____				14. Fondo de Retiro Gubernamental Governmental Retirement Fund 0		22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips 0			
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number				15. Aportaciones a Planes Cualific. Contributions to CODA PLANS 0		23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips 0			
Número Control - Control Number		Año: 2017 Year:		16. Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code 0					
Fecha de radicación: 31 de enero - Filing date: January 31				16A. Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code 0					
				16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program 0					