

September 20, 2017

1040NR Individual ATS Scenario 1

Taxpayer: Sam Grape

TIN: 123-00-1111

Forms Included in the Scenario:

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

Return Summary:

- Nonresident alien, using the simplified refund method.
- Refund issued through multiple bank accounts.
- The taxpayer signed the return using a self-select signature pin method.

Form **1040NR**

U.S. Nonresident Alien Income Tax Return
Go to www.irs.gov/Form1040NR for instructions and the latest information.

OMB No. 1545-0074

2017

Department of the Treasury
Internal Revenue Service

beginning 1-1, 2017, and ending 12-31, 20 17

Please print or type

Your first name and initial Sam	Last name Grape	Identifying number (see instructions) 123-00-1111
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. 4752 Lomax Boulevard		Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. Budapest		
Foreign country name HU	Foreign province/state/county	Foreign postal code 1011

Filing Status

- 1 Single resident of Canada or Mexico or single U.S. national
 2 Other single nonresident alien
 3 Married resident of Canada or Mexico or married U.S. national
 4 Married resident of South Korea
 5 Other married nonresident alien
 6 Qualifying widow(er) (see instructions)
- If you checked box 3 or 4 above, enter the information below.

Check only one box.

(i) Spouse's first name and initial	(ii) Spouse's last name	(iii) Spouse's identifying number
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Exemptions

- 7a Yourself. If someone can claim you as a dependent, do not check box 7a
 b Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income

Boxes checked on 7a and 7b
 No. of children on 7c who:
 • lived with you
 • did not live with you due to divorce or separation (see instructions)
 Dependents on 7c not entered above

If more than four dependents, see instructions.

c Dependents: (see instructions)		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instr.)
(1) First name	Last name			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed

Add numbers on lines above

Income Effectively Connected With U.S. Trade/Business

8	Wages, salaries, tips, etc. Attach Form(s) W-2	8	
9a	Taxable interest	9a	
b	Tax-exempt interest. Do not include on line 9a	9b	
10a	Ordinary dividends	10a	
b	Qualified dividends (see instructions)	10b	
11	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11	
12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12	
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	13	
14	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	14	
15	Other gains or (losses). Attach Form 4797	15	
16a	IRA distributions	16a	
16b	Taxable amount (see instructions)	16b	
17a	Pensions and annuities	17a	
17b	Taxable amount (see instructions)	17b	
18	Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	18	
19	Farm income or (loss). Attach Schedule F (Form 1040)	19	
20	Unemployment compensation	20	
21	Other income. List type and amount (see instructions)	21	
22	Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)	22	
23	Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income	23	

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.

Adjusted Gross Income

24	Educator expenses (see instructions)	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see instructions)	29	
30	Penalty on early withdrawal of savings	30	
31	Scholarship and fellowship grants excluded	31	
32	IRA deduction (see instructions)	32	
33	Student loan interest deduction (see instructions)	33	
34	Domestic production activities deduction. Attach Form 8903	34	
35	Add lines 24 through 34	35	
36	Subtract line 35 from line 23. This is your adjusted gross income	36	

Schedule A—Itemized Deductions (see instructions)

07

Taxes You Paid	1	State and local income taxes				1	
Gifts to U.S. Charities		Caution: If you made a gift and received a benefit in return, see instructions.					
	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. You must attach Form 8283 if the amount of your deduction is over \$500	3				
	4	Carryover from prior year	4				
	5	Add lines 2 through 4				5	
Casualty and Theft Losses	6	Casualty or theft loss(es). Attach Form 4684. See instructions				6	
Job Expenses and Certain Miscellaneous Deductions	7	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶	7				
	8	Tax preparation fees	8				
	9	Other expenses. See instructions for expenses to deduct here. List type and amount ▶ ----- ----- -----	9				
	10	Add lines 7 through 9	10				
	11	Enter the amount from Form 1040NR, line 37	11				
	12	Multiply line 11 by 2% (0.02)	12				
	13	Subtract line 12 from line 10. If line 12 is more than line 10, enter -0-				13	
Other Miscellaneous Deductions	14	Other—see instructions for expenses to deduct here. List type and amount ▶ ----- ----- ----- ----- -----				14	
Total Itemized Deductions	15	Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR: • \$313,800 if you checked box 6; • \$261,500 if you checked box 1 or 2; or • \$156,900 if you checked box 3, 4, or 5? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.				15	

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DRAFT AS OF
August 11, 2017

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)							
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)	
								%	%
1 Dividends paid by:									
a U.S. corporations	1a			1,000	00				
b Foreign corporations	1b								
2 Interest:									
a Mortgage	2a								
b Paid by foreign corporations	2b								
c Other	2c								
3 Industrial royalties (patents, trademarks, etc.)	3								
4 Motion picture or T.V. copyright royalties	4								
5 Other royalties (copyrights, recording, publishing, etc.)	5								
6 Real property income and natural resources royalties	6								
7 Pensions and annuities	7								
8 Social security benefits	8								
9 Capital gain from line 18 below	9								
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.									
a Winnings _____									
b Losses _____	10c								
11 Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	11								
12 Other (specify) ▶ _____	12								
13 Add lines 1a through 12 in columns (a) through (d)	13								
14 Multiply line 13 by rate of tax at top of each column	14								
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 54 ▶	15								

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS		(g) GAIN	
							If (e) is more than (d), subtract (d) from (e)		If (d) is more than (e), subtract (e) from (d)	
	17	Add columns (f) and (g) of line 16						()		
	18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ▶								

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 US 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 2017. 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:
2015 0, 2016 0, and 2017 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 1040NR, 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.

Foreign Person's U.S. Source Income Subject to Withholding **2017**

► Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042s.

Copy C for Recipient

Attach to any Federal tax return you file

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

1 Income code 06	2 Gross income 1,000	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 02	4a Exemption code	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code 16	13g Ch. 4 status code 23
5 Withholding allowance					13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
6 Net income 1,000	7b Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>				13k Recipient's account number	13l Recipient's date of birth	
7a Federal tax withheld 300	8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)		
9 Tax paid by withholding agent	10 Total withholding credit 300				14b Primary Withholding Agent's EIN		
11 Amount repaid to recipient	12a Withholding agent's EIN 00-1234567	12b Ch. 3 status code 15	12c Ch. 4 status code 01		15 Check if pro-rata basis reporting <input type="checkbox"/>		
12d Withholding agent's name Biggs LLC	12e Withholding agent's Global Intermediary Identification Number (GIIN)				15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code
12f Country code	12g Foreign taxpayer identification number, if any				15d Intermediary or flow-through entity's name		
12h Address (number and street) 123 West David Street	12i City or town, state or province, country, ZIP or foreign postal code Cincinnati, OH 45219				15e Intermediary or flow-through entity's GIIN		
13a Recipient's name Sam Grape	13b Recipient's country code HU				15f Country code	15g Foreign tax identification number, if any	
13c Address (number and street) 4752 Lomax Boulevard	13d City or town, state or province, country, ZIP or foreign postal code Budapest Hungary HU 1011				15h Address (number and street)		
16a Payer's name					16b Payer's TIN		
16c Payer's GIIN					16d Ch. 3 status code	16e Ch. 4 status code	
17a State income tax withheld					17b Payer's state tax no.	17c Name of state	

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8888 for the latest information.
▶ Attach to your income tax return.

2017
Attachment
Sequence No. **56**

Name(s) shown on return

Sam Grape

Your social security number

123-00-1111

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a Amount to be deposited in first account (see instructions)	1a	100	00
b Routing number <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="8"/> <input type="text" value="9"/> <input type="text" value="1"/>	c	<input checked="" type="checkbox"/> Checking	<input type="checkbox"/> Savings
d Account number <input type="text" value="1"/>			
2a Amount to be deposited in second account	2a	50	00
b Routing number <input type="text" value="2"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="7"/> <input type="text" value="7"/> <input type="text" value="7"/> <input type="text" value="3"/> <input type="text" value="5"/>	c	<input type="checkbox"/> Checking	<input checked="" type="checkbox"/> Savings
d Account number <input type="text" value="2"/>			
3a Amount to be deposited in third account	3a		
b Routing number <input type="text" value=""/>	c	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
d Account number <input type="text" value=""/>			

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.



If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.

4 Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4		
5a Amount to be used to buy bonds for yourself, your spouse, or someone else	5a		
b Enter the owner's name (First then Last) for the bond registration		<input type="text" value=""/>	
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶		<input type="checkbox"/>	
		<input type="text" value=""/>	
6a Amount to be used to buy bonds for yourself, your spouse, or someone else	6a		
b Enter the owner's name (First then Last) for the bond registration		<input type="text" value=""/>	
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶		<input type="checkbox"/>	
		<input type="text" value=""/>	

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7 Amount to be refunded by check	7		
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Part IV Total Allocation of Refund

8 Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8		
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