

October 1, 2017

1040NR Individual ATS Scenario 4

Taxpayer: Spike Plum

SSN: 123-00-4444

Forms Included in the Scenario:

- Form 1040NR
- Form 1040NR Schedule A
- Form 2106
- Form 8283
- Form W-2

Additional Information:

Spike Plum

735 Merida

Cuidad Juarez, Chihuahua, MX, 32692

Return Summary:

This return is for a single resident of Mexico who

- Attached a W-2 for a portion of his income
- Itemized his deductions (non-cash charitable contribution and employee business expenses)
- Calculated an Estimated Tax Penalty for a balance due. Note:
 - Form 2210, Pt I: Line 8 amount > Line 5 amount
 - Form 2210, Pt II: Filer checked no boxes
 - Filer used Pt III, Short Method, to calculate the penalty
- Signed using a Practitioner PIN (filer entered the PIN)

Department of the Treasury Internal Revenue Service beginning 1-1, 2017, and ending 12-31, 2017

Identifying information section including name (Spike Plum), address (735 Merida, Ciudad Juarez, MX), and identifying number (123-00-4444).

Filing Status section with checkboxes for Single, Married, etc., and a field for Spouse's information.

Exemptions section with checkboxes for Yourself, Spouse, and Dependents, and a table for dependent details.

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

Adjusted Gross Income section with lines 24 through 36 for deductions and final adjusted gross income calculation.

Tax and Credits

37 Amount from line 36 (adjusted gross income) 37
38 Itemized deductions from page 3, Schedule A, line 15 38
39 Subtract line 38 from line 37 39
40 Exemptions (see instructions) 40
41 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0- 41
42 Tax (see instructions). Check if any tax is from: a Form(s) 8814 b Form 4972 42
43 Alternative minimum tax (see instructions). Attach Form 6251 43
44 Excess advance premium tax credit repayment. Attach Form 8962 44
45 Add lines 42, 43, and 44 45
46 Foreign tax credit. Attach Form 1116 if required 46
47 Credit for child and dependent care expenses. Attach Form 2441 47
48 Retirement savings contributions credit. Attach Form 8880 48
49 Child tax credit. Attach Schedule 8812, if required 49
50 Residential energy credit. Attach Form 5695 50
51 Other credits from Form: a 3800 b 8801 c 51
52 Add lines 46 through 51. These are your total credits 52
53 Subtract line 52 from line 45. If line 52 is more than line 45, enter -0- 53

Other Taxes

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

Payments

62 Federal income tax withheld from:
a Form(s) W-2 and 1099 62a
b Form(s) 8805 62b
c Form(s) 8288-A 62c
d Form(s) 1042-S 62d
63 2017 estimated tax payments and amount applied from 2016 return 63
64 Additional child tax credit. Attach Schedule 8812 64
65 Net premium tax credit. Attach Form 8962 65
66 Amount paid with request for extension to file (see instructions) 66
67 Excess social security and tier 1 RRTA tax withheld (see instructions) 67
68 Credit for federal tax paid on fuels. Attach Form 4136 68
69 Credits from Form: a 2439 b Reserved c 8885 d 69
70 Credit for amount paid with Form 1040-C 70
71 Add lines 62a through 70. These are your total payments 71

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 72
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here 73a
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 2018 estimated tax 74

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions 75
76 Estimated tax penalty (see instructions) 76 57 00

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 Date Your occupation in the United States If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
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			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 checked="" 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

DRAFT AS OF August 22, 2017

DO NOT FILE

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)						(d) Other (specify)	
		(a) 10%	(b) 15%	(c) 30%			%	%	
1 Dividends paid by:									
a U.S. corporations	1a								
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? MX
- B** In what country did you claim residence for tax purposes during the tax year? MX
- 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. H1B
- 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
1/17/17	6/15/17

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 12, and 2017 150
- 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 . . . ▶ 2016 1040NR
- 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.

Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

2017
Attachment
Sequence No. **129**

▶ Go to www.irs.gov/Form2106 for instructions and the latest information.

Your name Spike Plum	Occupation in which you incurred expenses Gallery Event Coordinator	Social security number 123 00 4444
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Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment.	3	
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)		2,375 00
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7				
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8				
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.					
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	9				
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10				

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1		(b) Vehicle 2	
11	Enter the date the vehicle was placed in service	11	/ /		/ /
12	Total miles the vehicle was driven during 2017	12	2,367 miles		miles
13	Business miles included on line 12	13	2,078 miles		miles
14	Percent of business use. Divide line 13 by line 12	14	88 %		%
15	Average daily roundtrip commuting distance	15	miles		miles
16	Commuting miles included on line 12	16	miles		miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles		miles
18	Was your vehicle available for personal use during off-duty hours?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
20	Do you have evidence to support your deduction?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
21	If "Yes," is the evidence written?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 53.5¢ (0.535). Enter the result here and on line 1	22	
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Section C—Actual Expenses

		(a) Vehicle 1		(b) Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.	23			
24a	Vehicle rentals	24a			
b	Inclusion amount (see instructions)	24b			
c	Subtract line 24b from line 24a	24c			
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25			
26	Add lines 23, 24c, and 25.	26			
27	Multiply line 26 by the percentage on line 14	27			
28	Depreciation (see instructions)	28			
29	Add lines 27 and 28. Enter total here and on line 1	29			

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1		(b) Vehicle 2	
30	Enter cost or other basis (see instructions)	30			
31	Enter section 179 deduction and special allowance (see instructions)	31			
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance).	32			
33	Enter depreciation method and percentage (see instructions)	33			
34	Multiply line 32 by the percentage on line 33 (see instructions)	34			
35	Add lines 31 and 34	35			
36	Enter the applicable limit explained in the line 36 instructions	36			
37	Multiply line 36 by the percentage on line 14	37			
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38			

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

▶ Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

Spike Plum

123-00-4444

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A	Elephantastic Sanctuary, 8910 Overton, San Rafael, CA, 94901	<input type="checkbox"/>	Painting "Savannah", 1966 Cuervo Ruiz
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	3/13/17	11/1977	Inheritance		1,320 00	Comparable sales
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____
 If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____
(2) For any prior tax years ▶ _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
 Name of charitable organization (donee) _____

Address (number, street, and room or suite no.) _____

City or town, state, and ZIP code _____

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

	Yes	No
3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c Is there a restriction limiting the donated property for a particular use?		

Name(s) shown on your income tax return	Identifying number
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Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. An appraisal is generally required for property listed in Section B. See instructions.

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

- 4** Check the box that describes the type of property donated:
- | | | | |
|---|---|---|---|
| a <input type="checkbox"/> Art* (contribution of \$20,000 or more) | d <input type="checkbox"/> Art* (contribution of less than \$20,000) | g <input type="checkbox"/> Collectibles** | j <input type="checkbox"/> Other |
| b <input type="checkbox"/> Qualified Conservation Contribution | e <input type="checkbox"/> Other Real Estate | h <input type="checkbox"/> Intellectual Property | |
| c <input type="checkbox"/> Equipment | f <input type="checkbox"/> Securities | i <input type="checkbox"/> Vehicles | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Date of contribution
A						
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ► _____

Signature of taxpayer (donor) ► _____ Date ► _____

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here | Signature ► _____ Title ► _____ Date ► _____

Business address (including room or suite no.)	Identifying number
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City or town, state, and ZIP code


Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ► _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ► Yes No

Name of charitable organization (donee)	Employer identification number
Address (number, street, and room or suite no.)	City or town, state, and ZIP code
Authorized signature	Title
	Date

a Employee's social security number 123-00-4444		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 00-32111567				1 Wages, tips, other compensation 60,000.00		2 Federal income tax withheld 13,880.00					
c Employer's name, address, and ZIP code Gallerie Luz 6723 Paseo Del Mar Redding, CA, 96099				3 Social security wages 60,000.00		4 Social security tax withheld 3,720.00					
				5 Medicare wages and tips 60,000.00		6 Medicare tax withheld 870.00					
				7 Social security tips		8 Allocated tips					
d Control number				9 Verification code		10 Dependent care benefits					
e Employee's first name and initial Spike Plum		Last name 735 Merida		Suff. Cuidad Juarez, Chihuahua, MX		32692		11 Nonqualified plans		12a See instructions for box 12	
f Employee's address and ZIP code						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12c	
						14 Other		12d			
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name					

Form **W-2** Wage and Tax Statement

2017

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.