

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

Test Scenario 1 includes the following forms:

- **Form 1040-NR**
- **Form 1040-NR Sch OI**
- **Form W-2**
- **Form 8888**
- **Schedule 8812**

Additional Information:

- **Nonresident alien, using the simplified refund method.**
- **Taxpayer signed the return using a self-select signature pin method.**
- **Dependent Date of Birth is March 13, 2007.**
- **The advance child tax credit payment is \$500.**
- **Assume the taxpayer is a citizen of Canada with a principal place of abode in the United States for more than half of 2021.**

Filing Status

Single Married filing separately (MFS) Qualifying widow(er) (QW)

If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Check only one box.

Your first name and middle initial: **Sam** Last name: **Grape** Your identifying number (see instructions): **123 00 1111**

Home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. Check if: Individual Estate or Trust
123 Test Street

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
Saint-Lambert

Foreign country name Foreign province/state/county Foreign postal code
Canada Quebec J3P-3S8

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? Yes No

Dependents (see instructions):

If more than four dependents, see instructions and check here

(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.): Child tax credit	Credit for other dependents
Phillip	Grape	123-00-6666	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With U.S. Trade or Business

1a Wages, salaries, tips, etc. Attach Form(s) W-2		1a
b Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions		1b
c Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)	1c	
2a Tax-exempt interest	2a	2b Taxable interest
3a Qualified dividends	3a	3b Ordinary dividends
4a IRA distributions	4a	4b Taxable amount
5a Pensions and annuities	5a	5b Taxable amount
6 Reserved for future use		6
7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>		7
8 Other income from Schedule 1 (Form 1040), line 10		8
9 Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income		9
10 Adjustments to income:		
a From Schedule 1 (Form 1040), line 26	10a	
b Reserved for future use	10b	
c Scholarship and fellowship grants excluded	10c	
d Add lines 10a and 10c. These are your total adjustments to income		10d
11 Subtract line 10d from line 9. This is your adjusted gross income		11
12a Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions	12a	
b Charitable contributions for certain residents of India. See instructions	12b	
c Add lines 12a and 12b		12c
13a Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b Exemptions for estates and trusts only. See instructions	13b	
c Add lines 13a and 13b		13c
14 Add lines 12c and 13c		14
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16
17	Amount from Schedule 2 (Form 1040), line 3	17
18	Add lines 16 and 17	18
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19
20	Amount from Schedule 3 (Form 1040), line 8	20
21	Add lines 19 and 20	21
22	Subtract line 21 from line 18. If zero or less, enter -0-	22
23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a
b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b
c	Transportation tax (see instructions)	23c
d	Add lines 23a through 23c	23d
24	Add lines 22 and 23d. This is your total tax	24
25	Federal income tax withheld from:	
a	Form(s) W-2	25a
b	Form(s) 1099	25b
c	Other forms (see instructions)	25c
d	Add lines 25a through 25c	25d
e	Form(s) 8805	25e
f	Form(s) 8288-A	25f
g	Form(s) 1042-S	25g
26	2021 estimated tax payments and amount applied from 2020 return	26
27	Reserved for future use	27
28	Refundable child tax credit or additional child tax credit from Schedule 8812 (Form 1040)	28
29	Credit for amount paid with Form 1040-C	29
30	Reserved for future use	30
31	Amount from Schedule 3 (Form 1040), line 15	31
32	Add lines 28, 29, and 31. These are your total other payments and refundable credits	32
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here

Direct deposit? See instructions.

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.

36 Amount of line 34 you want **applied to your 2022 estimated tax**

Amount You Owe

37 **Amount you owe**. Subtract line 33 from line 24. For details on how to pay, see instructions

38 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? Yes. Complete below. No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

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 If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Phone no. Email address

Paid Preparer Use Only

Preparer's name Preparer's signature Date PTIN Check if: Self-employed

Firm's name Phone no.

Firm's address Firm's EIN

**SCHEDULE OI
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service (99)

Other Information

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.
▶ Attach to Form 1040-NR.
▶ Answer all questions.

OMB No. 1545-0074

2021
Attachment
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

Sam Grape

123-00-1111

- A** Of what country or countries were you a citizen or national during the tax year? CA
- B** In what country did you claim residence for tax purposes during the tax year? CA
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No
- D** Were you ever:
- A U.S. citizen? Yes No
 - 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 2021. 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: 2019 100, 2020 100, and 2021 200.
- 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 1c. Do not enter it on line 1a or line 1b ▶
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:
- 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. ▶
 - 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. ▶

		a Employee's social security number 123-00-1111		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-0000055				1 Wages, tips, other compensation 32,650		2 Federal income tax withheld 4,150					
c Employer's name, address, and ZIP code Zalbila LTD URB Royal Oak 924 Calle 1 Bayamon, PR 00961-0123				3 Social security wages 32,650		4 Social security tax withheld 2,024					
				5 Medicare wages and tips 32,650		6 Medicare tax withheld 473					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Sam Grape		Last name 123 Test Street		Suff. Saint-Lambert		11 Nonqualified plans		12a See instructions for box 12			
f Employee's address and ZIP code Quebec, Canada, J3P-3S8						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
						14 Other		12c			
								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

2021

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.

Allocation of Refund (Including Savings Bond Purchases)

▶ Go to www.irs.gov/Form8888 for the latest information.

▶ Attach to your income tax return.

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	2,028
b	Routing number <input type="text" value="024567891"/> ▶ c <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text" value="11111111111111111111"/>		
2a	Amount to be deposited in second account	2a	
b	Routing number <input type="text" value="221277735"/> ▶ c <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d	Account number <input type="text" value="22222222222222222222"/>		
3a	Amount to be deposited in third account	3a	
b	Routing number <input type="text" value=""/>		
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

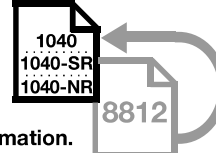
8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8	
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SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children and Other Dependents

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Sam Grape

Your social security number

123-00-1111

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	
4a	Number of qualifying children under age 18 with the required social security number	4a	
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	
c	Subtract line 4b from line 4a	4c	
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-	5	3,000
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.	6	
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	
11	Multiply line 10 by 5% (0.05)	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) have a principal place of abode in the United States for more than half of 2021 <input type="checkbox"/> B Check here if you (or your spouse if married filing jointly) are a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/>		

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	
b	Subtract line 14a from line 12	14b	
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	
d	Enter the smaller of line 14a or line 14c	14d	
e	Add lines 14b and 14d	14e	
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	14f	500
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	

Part I-C Filers Who Do Not Check a Box on Line 13

Caution: If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the Credit Limit Worksheet A	15a	
b	Enter the smaller of line 12 or line 15a	15b	
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.		
	1. You are not filing Form 2555.		
	2. Line 4a is more than zero.		
	3. Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	
d	Add lines 15b and 15c	15d	
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line	15e	
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	
g	Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR.	15g	
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR.	15h	

Part II-A Additional Child Tax Credit (use only if completing Part I-C)

Caution: If you file Form 2555, **stop here** and enter -0- on line 15c; you cannot claim the additional child tax credit.

Caution: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, stop here and enter -0- on line 15c; you cannot claim this credit	16a	
b	Number of qualifying children under 18 with the required social security number: _____ x \$1,400. Enter the result. If zero, stop here and enter -0- on line 15c; you cannot claim this credit	16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4a.		
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20	
	Next. On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> No. If line 20 is zero, stop here and enter -0- on line 15c; you cannot claim this credit. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25	26	
	Next, enter the smaller of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	
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Part III Additional Tax (use only if line 14g or line 15f is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	30	
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	
33	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly or Qualifying widow(er)—\$60,000 • Head of household—\$50,000 • All other filing statuses—\$40,000 	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	
37	Multiply line 32 by \$2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0-. This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19	40	