

**1040-NR ATS Scenario 4  
Taxpayer: Bob Bell  
SSN: 123-00-4444**

**Test Scenario 4 includes the following forms:**

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

**Additional Information:**

**Bob Bell  
735 Merida  
Ciudad Juarez, Chihuahua, MX, 32692**

- **This return is for a single resident of Mexico who is a disabled employee with impairment-related work expenses**
- **Attached a W-2 for a portion of his income**
- **Itemized his deductions (non-cash charitable contribution and employee business expenses)**
- **Signed using a Practitioner PIN (filer entered the PIN)**

**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: **Bob** Last name: **Bell** Your identifying number (see instructions): **123 00 4444**

Home address (number and street or rural route). If you have a P.O. box, see instructions. **735 Merida** Apt. no. \_\_\_\_\_ Check if:  Individual  Estate or Trust

City, town, or post office. If you have a foreign address, also complete spaces below. **Ciudad Juarez** State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name: **MX** Foreign province/state/county: **Chihuahua** Foreign postal code: **23692**

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):

(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
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

**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**

<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>	<b>b</b> Taxable interest . . . . . <b>2b</b>
<b>3a</b> Qualified dividends . . . . . <b>3a</b>	<b>b</b> Ordinary dividends . . . . . <b>3b</b>
<b>4a</b> IRA distributions . . . . . <b>4a</b>	<b>b</b> Taxable amount . . . . . <b>4b</b>
<b>5a</b> Pensions and annuities . . . . . <b>5a</b>	<b>b</b> Taxable amount . . . . . <b>5b</b>

**6** Reserved for future use . . . . . **6**

**7** Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here . . . . .  **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:

<b>a</b> From Schedule 1 (Form 1040), line 26 . . . . . <b>10a</b>	
<b>b</b> Reserved for future use . . . . . <b>10b</b>	
<b>c</b> Scholarship and fellowship grants excluded . . . . . <b>10c</b>	
<b>d</b> Add lines 10a and 10c. These are your <b>total adjustments to income</b> . . . . . <b>10d</b>	

**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>b</b> Charitable contributions for certain residents of India. See instructions . . . . . <b>12b</b>	
<b>c</b> Add lines 12a and 12b . . . . . <b>12c</b>	

**13a** Qualified business income deduction from Form 8995 or Form 8995-A . . . . . **13a**

<b>b</b> Exemptions for estates and trusts only. See instructions . . . . . <b>13b</b>	
<b>c</b> Add lines 13a and 13b . . . . . <b>13c</b>	

**14** Add lines 12c and 13c . . . . . **14**

**15** **Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0- . . . . . **15**

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

**Refund**

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

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

Direct deposit?  **b** Routing number \_\_\_\_\_ **c** Type:  Checking  Savings

See instructions.  **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** . . . . . **36**

**Amount You Owe**

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

**38** Estimated tax penalty (see instructions) . . . . . **38**

**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**


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  *Bob Bell* Date  4/15/22 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: <input type="checkbox"/> Self-employed
Firm's name <input type="checkbox"/>			Phone no.	
Firm's address <input type="checkbox"/>			Firm's EIN <input type="checkbox"/>	

		<b>a</b> Employee's social security number 123-00-4444		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 03-3211167				<b>1</b> Wages, tips, other compensation 65,000		<b>2</b> Federal income tax withheld 14,700			
<b>c</b> Employer's name, address, and ZIP code William Jones 6723 Paseo Del Mar Redding, CA 96099				<b>3</b> Social security wages 65,000		<b>4</b> Social security tax withheld 4,030			
				<b>5</b> Medicare wages and tips 65,000		<b>6</b> Medicare tax withheld 943			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Bob Bell		Last name 735 Merida		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
Ciudad Juarez, Chihuahua, MX 32692						<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
						<b>14</b> Other		<b>12c</b>	
<b>f</b> Employee's address and ZIP code								<b>12d</b>	
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> 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.

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

**Itemized Deductions**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

▶ Attach to Form 1040-NR.

**2021**  
Attachment  
Sequence No. **7A**

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

Name shown on Form 1040-NR  
**Bob Bell**

Your identifying number  
**123-00-4444**

<b>Taxes You Paid</b>	<b>1a</b> State and local income taxes . . . . .	<b>1a</b>	<b>14,700</b>	<b>1b</b>
	<b>b</b> Enter the smaller of line 1a or \$10,000 (\$5,000 if you checked Married filing separately under <i>Filing Status</i> on page 1 of Form 1040-NR) . . . . .			
<b>Gifts to U.S. Charities</b>	<b>2</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>2</b>		<b>5</b>
	<b>Caution:</b> If you made a gift and received a benefit in return, see instructions. <b>3</b> Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals <b>must</b> attach Form 8283 if line 3 is over \$500 . . . . .	<b>3</b>	<b>1,700</b>	
	<b>4</b> Carryover from prior year . . . . .	<b>4</b>		
	<b>5</b> Add lines 2 through 4 . . . . .			
<b>Casualty and Theft Losses</b>	<b>6</b> 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 . . . . .			<b>6</b>
<b>Other Itemized Deductions</b>	<b>7</b> Other—from list in instructions. List type and amount ▶ _____ _____ _____ _____ _____ _____			<b>7</b>
				<b>2,453</b>
<b>Total Itemized Deductions</b>	<b>8</b> Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12a . . . . .			<b>8</b>

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

Department of the Treasury  
Internal Revenue Service (99)

**Other Information**

▶ Go to [www.irs.gov/Form1040NR](http://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

**Bob Bell**

Your identifying number

**123-00-4444**

- 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:
- 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. **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 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
01/17/21	06/15/21

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 **1**, 2020 **13**, and 2021 **151**.
- 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 ▶ **2020 1040-NR**
- 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. ▶

**Employee Business Expenses**

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

**2021**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **129**

▶ Go to [www.irs.gov/Form2106](http://www.irs.gov/Form2106) for instructions and the latest information.

Your name <b>Bob Bell</b>	Occupation in which you incurred expenses	Social security number <b>123   00   4444</b>
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**Part I Employee Business Expenses and Reimbursements**

**Step 1 Enter Your Expenses**

	Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	<b>1</b> 1,248	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Don't</b> include meals . . . . .	<b>3</b>	
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals . . . . .	<b>4</b>	
5 Meals expenses (see instructions) . . . . .		<b>5</b> 2,410
<b>6 Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	<b>6</b>	

**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 <b>weren't</b> 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) . . . . .	<b>7</b>	
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**Step 3 Figure Expenses To Deduct**

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 or 1040-SR, line 1 (or on Form 1040-NR, line 1a) . . . . .	<b>8</b>	
<b>Note:</b> If <b>both columns</b> 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, see the instructions for the amount to enter . . . . .	<b>9</b>	
<b>10</b> Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return . . . . . ▶		<b>10</b>

**For Paperwork Reduction Act Notice, see your tax return instructions.**

**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
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	11 / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2021 . . . . .	12 2,637 miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	13 2,228 miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	14 %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	15 miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	16 miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	17 miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>21</b>	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.)

<b>22</b>	Multiply line 13 by 56¢ (0.56). Enter the result here and on line 1 . . . . .	22
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**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	23	
<b>24a</b>	Vehicle rentals . . . . .	24a	
<b>b</b>	Inclusion amount (see instructions) . . . . .	24b	
<b>c</b>	Subtract line 24b from line 24a . . . . .	24c	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions). . . . .	25	
<b>26</b>	Add lines 23, 24c, and 25. . . . .	26	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	27	
<b>28</b>	Depreciation (see instructions) . . . . .	28	
<b>29</b>	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
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	30	
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	31	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .	32	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	33	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	34	
<b>35</b>	Add lines 31 and 34 . . . . .	35	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	36	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	37	
<b>38</b>	Enter the <b>smaller</b> 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 one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.**  
▶ **Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return  
**Bob Bell**

Identifying number  
**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** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property 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 and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	RedyZone 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	3/13/2021	11/1977	Inheritance		1,700	Comparable Sales
B						
C						
D						
E						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

**Part I Information on Donated Property**

2 Check the box that describes the type of property donated.

- |   |   |  |
|---|---|--|
| <b>a</b> <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | <b>e</b> <input type="checkbox"/> Other Real Estate     | <b>i</b> <input type="checkbox"/> Vehicles                     |
| <b>b</b> <input type="checkbox"/> Qualified Conservation Contribution       | <b>f</b> <input type="checkbox"/> Securities            | <b>j</b> <input type="checkbox"/> Clothing and household items |
| <b>c</b> <input type="checkbox"/> Equipment                                 | <b>g</b> <input type="checkbox"/> Collectibles**        | <b>k</b> <input type="checkbox"/> Other                        |
| <b>d</b> <input type="checkbox"/> Art* (contribution of less than \$20,000) | <b>h</b> <input type="checkbox"/> Intellectual Property |  |

\* 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.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real 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) 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	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						

Name(s) shown on your income tax return <b>Bob Bell</b>	Identifying number <b>123-00-4444</b>
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**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)–**  
 Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I.  
 Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also  
 attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_  
 If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, 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 in Section B, Part V, below):  
 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
<b>5a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</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? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Part III Taxpayer (Donor) Statement—**List each item included in Section B, 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 Section B, 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 Section B, Part I and describe the specific item. See instructions.  
 ▶ \_\_\_\_\_

Signature of taxpayer (donor) ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Part IV 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). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

**Sign Here** Appraiser signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_  
 Appraiser name ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

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

**Part V Donee Acknowledgment**

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 _____