

ATS Test Scenario 1
Taxpayer: Cody North
SSN: 123-00-1111

Test Scenario 1 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040-NR Sch OI
- 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 taxpayer is choosing to opt-out of claiming ACTC.

Assume the taxpayer is a bond fide resident of Canada.

Assume the amount of \$3,046 on Schedule 8812 (Form 1040), line 13 is correct.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 _____ See separate instructions.

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

Home address (number and street). If you have a P.O. box, see instructions. **3492 Grand Avenue** Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. **Hauterive** State _____ ZIP code _____

Foreign country name: **Canada** Foreign province/state/county: **Alberta** Foreign postal code: **T8V-0S1**

Filing Status
 Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust
 If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____
 Check only one box.

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Dependents (see instructions):	(1) First name Last name		(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
					Child tax credit	Credit for other dependents
	Edwin	North	123-00-6666	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If more than four dependents, see instructions and check here <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 Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)		1a		
	b	Household employee wages not reported on Form(s) W-2		1b		
	c	Tip income not reported on line 1a (see instructions)		1c		
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d		
	e	Taxable dependent care benefits from Form 2441, line 26		1e		
	f	Employer-provided adoption benefits from Form 8839, line 29		1f		
	g	Wages from Form 8919, line 6		1g		
	h	Other earned income (see instructions)		1h		
	i	Reserved for future use		1i		
	j	Reserved for future use		1j		
	k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)		1k		
	z	Add lines 1a through 1h		1z		
	2a	2a	Tax-exempt interest	b	Taxable interest	2b
	3a	3a	Qualified dividends	b	Ordinary dividends	3b
	4a	4a	IRA distributions	b	Taxable amount	4b
5a	5a	Pensions and annuities	b	Taxable amount	5b	
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	Additional income from Schedule 1 (Form 1040), line 10		8			
9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income		9			
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income		10			
11	Subtract line 10 from line 9. This is your adjusted gross income		11			
12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		12			
13a	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a			
b	13b	Exemptions for estates and trusts only (see instructions)	13b			
c	Add lines 13a and 13b		13c			
14	Add lines 12 and 13c		14			
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15			

Tax and Credits	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	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	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	

Payments	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	2023 estimated tax payments and amount applied from 2022 return	26
	27	Reserved for future use	27
28	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	34
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a
	b	Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> 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 2024 estimated tax	36

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or 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. <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name _____	Phone no. _____	Personal identification number (PIN) <input type="text"/>

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 <i>Cody North</i>	Date 04/01/24	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	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 _____			Phone no. _____		
	Firm's address _____			Firm's EIN _____		

		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 35,725		2 Federal income tax withheld 5,244					
c Employer's name, address, and ZIP code Gassling Enterprises 14708 South Light Dallas, TX 75226				3 Social security wages 35,725		4 Social security tax withheld 2,215					
				5 Medicare wages and tips 35,725		6 Medicare tax withheld 518					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12			
Cody North 3492 Grand Avenue Hauterive Alberta, Canada T8V-0S1						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
						14 Other		12c			
								12d			
f Employee's address and ZIP code											
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

2023

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 OI
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2023
Attachment
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

Cody North

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:
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 didn't 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 2023. See instructions.
- Note:** If you're 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: 2021 100, 2022 100, and 2023 100.
- 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 1k. Do not enter it anywhere else on line 1 . . .
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:
1. 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
2. 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

Allocation of Refund (Including Savings Bond Purchases)

OMB No. 1545-0074

For calendar year
 20 23

Attachment
 Sequence No. **56**

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

Attach to your income tax return.

Name(s) shown on return

Cody North

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	3,000
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="2222222222222222"/>		
2a	Amount to be deposited in second account	2a	177
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="1111111111111111"/>		
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.

CAUTION 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**

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

Cody North

Your social security number

123-00-1111

Part I 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	
4	Number of qualifying children under age 17 with the required social security number	4	1	
5	Multiply line 4 by \$2,000		5	2,000
6	Number of other dependents, including any qualifying children who are not under age 17 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 4.	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	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.		12	
13	Enter the amount from Credit Limit Worksheet A		13	3,046
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.		14	

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27				<input checked="" type="checkbox"/>
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			16a	
b	Number of qualifying children under 17 with the required social security number: _____ x \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.				
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 Next. On line 16b, is the amount \$4,800 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. 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.			20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

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, or if you are a bona fide resident of Puerto Rico, 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 27, 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 Next, enter the smaller of line 17 or line 26 on line 27.			26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28		27		
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