

**1040-NR ATS Test Scenario 3**  
**Taxpayer: Lisa Cranberry**  
**SSN: 123-00-3333**

**Test Scenario 3 includes the following forms:**

- **Form 1040-NR**
- **Form W-2**
- **Form 1040-NR Schedule NEC**
- **Form 1040-NR Schedule OI**
- **Form 1040 Schedule 1**
- **Form 1040 Schedule E**
- **Form 8805**
- **Form 8854**

**Additional information:**

- **The taxpayer expatriated in 2013. She has been a resident of the UK since January 1, 2014.**
- **The taxpayer received eligible deferred compensation in 2022 for services rendered to a US employer in previous years.**
- **The Taxpayer received a distributive share of earnings in 2022 from the US partnership.**

For the year Jan. 1–Dec. 31, 2022, or other tax year beginning \_\_\_\_\_, 2022, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

**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.

Your first name and middle initial: Lisa    Last name: Cranberry    Your identifying number (see instructions): 123 00 3333

Home address (number and street). If you have a P.O. box, see instructions. 7613 Beate Way    Apt. no. \_\_\_\_\_

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

Foreign country name: UK    Foreign province/state/county: \_\_\_\_\_    Foreign postal code: NW61JD

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)     Yes     No

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

<b>Income Effectively Connected With U.S. Trade or Business</b>  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.	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .			<b>1a</b>
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .			<b>1b</b>
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .			<b>1c</b>
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .			<b>1d</b>
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .			<b>1e</b>
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .			<b>1f</b>
	<b>g</b> Wages from Form 8919, line 6 . . . . .			<b>1g</b>
	<b>h</b> Other earned income (see instructions) . . . . .			<b>1h</b>
	<b>i</b> Reserved for future use . . . . .		<b>1i</b>	
	<b>j</b> Reserved for future use . . . . .			<b>1j</b>
	<b>k</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e) . . . . .		<b>1k</b>	
	<b>z</b> Add lines 1a through 1h . . . . .			<b>1z</b>
	<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>	
<b>6</b> Reserved for future use . . . . .			<b>6</b>	
<b>7</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here . . . . .			<b>7</b>	
<b>8</b> Other income from Schedule 1 (Form 1040), line 10 . . . . .			<b>8</b>	
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b> . . . . .			<b>9</b>	
<b>10</b> 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> Reserved for future use . . . . .		<b>10c</b>		
<b>d</b> Enter the amount from line 10a. These are your <b>total adjustments to income</b> . . . . .			<b>10d</b>	
<b>11</b> Subtract line 10d from line 9. This is your <b>adjusted gross income</b> . . . . .			<b>11</b>	
<b>12</b> <b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions) . . . . .			<b>12</b>	
<b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .		<b>13a</b>		
<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>	
<b>14</b> Add lines 12 and 13c . . . . .			<b>14</b>	
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .			<b>15</b>	

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <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>	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	<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>Payments</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>	2022 estimated tax payments and amount applied from 2021 return . . . . .	<b>26</b>	
	<b>27</b>	Reserved for future use . . . . .	<b>27</b>	
<b>28</b>	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>		


<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	
	<b>b</b>	Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number _____		
	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b>	<b>36</b>		

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>		
	Designee's name _____	Phone no. _____	Personal identification number (PIN) _____

<b>Sign Here</b>	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>Lisa Cranberry</i>	Date 3/15/2023	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
	Phone no. _____	Email address		

<b>Paid Preparer Use Only</b>	Preparer's name Tim Fields	Preparer's signature <i>Tim Fields</i>	Date 3/12/2023	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name Forever LLC			Phone no. 203-111-4444	
	Firm's address 1500 Cook Avenue Stamford, CT 06901			Firm's EIN 00-5556664	

		<b>a Employee's social security number</b> 123-00-3333		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b Employer identification number (EIN)</b> 00-5559991				<b>1 Wages, tips, other compensation</b> 2,950,000		<b>2 Federal income tax withheld</b> 990,000					
<b>c Employer's name, address, and ZIP code</b>  Cross Athletics 5215 Wembley Place London, UK NW61JD				<b>3 Social security wages</b>		<b>4 Social security tax withheld</b>					
				<b>5 Medicare wages and tips</b>		<b>6 Medicare tax withheld</b>					
				<b>7 Social security tips</b>		<b>8 Allocated tips</b>					
<b>d Control number</b>				<b>9</b>		<b>10 Dependent care benefits</b>					
<b>e Employee's first name and initial</b>		<b>Last name</b>		<b>Suff.</b>		<b>11 Nonqualified plans</b>		<b>12a See instructions for box 12</b>			
Lisa Cranberry 7613 Beatle Way London, UK NW61JD						<b>13 Statutory employee</b>		<b>12b</b>			
						<input type="checkbox"/>		<input type="checkbox"/>			
						<b>Retirement plan</b>		<b>Third-party sick pay</b>			
						<b>14 Other</b>		<b>12c</b>			
								<b>12d</b>			
<b>f Employee's address and ZIP code</b>											
<b>15 State Employer's state ID number</b>		<b>16 State wages, tips, etc.</b>		<b>17 State income tax</b>		<b>18 Local wages, tips, etc.</b>		<b>19 Local income tax</b>		<b>20 Locality name</b>	

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

2022

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 NEC  
(Form 1040-NR)**

Department of the Treasury  
Internal Revenue Service

**Tax on Income Not Effectively Connected With a U.S. Trade or Business**

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.  
Attach to Form 1040-NR.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **7B**

Name shown on Form 1040-NR

Your identifying number  
123-00-3333

Lisa Cranberry  
Enter amount of income under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
<b>1</b> Dividends and dividend equivalents:						
<b>a</b> Dividends paid by U.S. corporations	<b>1a</b>					
<b>b</b> Dividends paid by foreign corporations	<b>1b</b>					
<b>c</b> Dividend equivalent payments received with respect to section 871(m) transactions	<b>1c</b>					
<b>2</b> Interest:						
<b>a</b> Mortgage	<b>2a</b>					
<b>b</b> Paid by foreign corporations	<b>2b</b>					
<b>c</b> Other	<b>2c</b>					
<b>3</b> Industrial royalties (patents, trademarks, etc.)	<b>3</b>					
<b>4</b> Motion picture or TV copyright royalties	<b>4</b>					
<b>5</b> Other royalties (copyrights, recording, publishing, etc.)	<b>5</b>					
<b>6</b> Real property income and natural resources royalties	<b>6</b>					
<b>7</b> Pensions and annuities	<b>7</b>			1,800		
<b>8</b> Social security benefits	<b>8</b>					
<b>9</b> Capital gain from line 18 below	<b>9</b>					
<b>10</b> Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
<b>a</b> Winnings						
<b>b</b> Losses	<b>10c</b>					
<b>11</b> Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	<b>11</b>					
<b>12</b> Other (specify):	<b>12</b>					
<b>13</b> Add lines 1a through 12 in columns (a) through (d)	<b>13</b>					
<b>14</b> Multiply line 13 by rate of tax at top of each column	<b>14</b>					
<b>15</b> 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 1040-NR, line 23a	<b>15</b>					

**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.	<b>16</b>	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(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).	
	<b>17</b>	Add columns (f) and (g) of line 16							
	<b>18</b>	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**  
**(Form 1040-NR)**

Department of the Treasury  
Internal Revenue Service

**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

**2022**  
Attachment  
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

Lisa Cranberry

123-00-3333

- A** Of what country or countries were you a citizen or national during the tax year? UK
- B** In what country did you claim residence for tax purposes during the tax year? UK
- 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. Visa Waiver
- 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: 1/15/2013 Expatriation

**G** List all dates you entered and left the United States during 2022. 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
01/26/22	01/28/22
03/12/22	03/16/22
04/25/22	04/26/22
05/08/22	05/10/22

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
06/20/22	06/22/22
09/12/22	09/14/22
10/10/22	10/11/22
11/27/22	11/30/22

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2020 21, 2021 20, and 2022 27.
- 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: 2021-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 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

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Lisa Cranberry

Your social security number

123-00-3333

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	2,000
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLÉ account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .		<b>26</b>	



**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

Name(s) shown on return

Your social security number

Lisa Cranberry

123-00-3333

**Part I** **Income or Loss From Rental Real Estate and Royalties**

**Note:** if you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you require Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

<b>A</b>	
<b>B</b>	
<b>C</b>	

<b>1b</b> Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		<b>A</b>	<b>B</b>		<input type="checkbox"/>
<b>A</b>					<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe) \_\_\_\_\_

Income:		Properties:		
		<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b>			
<b>4</b> Royalties received . . . . .	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions . . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>			
<b>13</b> Other interest . . . . .	<b>13</b>			
<b>14</b> Repairs . . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities . . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>			
<b>19</b> Other (list) _____	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>			
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b>			
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	( )	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>			
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	( )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Lisa Cranberry

123-00-3333

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section Yes No

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Row A: Fish and Chips, P, 00-1234567.

Summary table for Part II with columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Totals and summary rows 29a-32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals and summary rows 34a-37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39: Combine columns (d) and (e) only.

Part V Summary

Summary table for Part V with 2 columns: Description, Amount. Rows 40-43: Net farm rental income or (loss), Total income or (loss), Reconciliation of farming and fishing income, Reconciliation for real estate professionals.

**Foreign Partner's Information Statement  
 of Section 1446 Withholding Tax**

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form8805](http://www.irs.gov/Form8805) for instructions and the latest information.

Copy A for Internal Revenue Service  
 Attach to Form 8804.

For partnership's calendar year , or tax year beginning , 20 , and ending , 20

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. Employer Identification Number (EIN)
Lisa Cranberry	123-00-3333	Fish and Chips	00-1234567
<b>c</b> Address (if a foreign address, see instructions)	<b>c</b> Address (if a foreign address, see instructions)		
7613 Beatle Way London, UK NW61JD	42579 Prince Street London, UK NW61JD		
<b>2</b> Account number assigned by partnership (if any)	<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.		
<b>3</b> Type of partner (specify—see instructions) ▶	SAME		
<b>4</b> Country code of partner (enter two-letter code; see instructions)	<b>7</b> Withholding agent's U.S. EIN		
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . .	<input type="checkbox"/>		
<b>b</b> Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a . . . . .	<input type="checkbox"/>		
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .	<b>9</b>	2,200	
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc. . . . .	<b>10</b>	814	

**Schedule T—Beneficiary Information (see instructions)**

<b>11a</b> Name of beneficiary	<b>c</b> Address (if a foreign address, see instructions)
<b>b</b> U.S. identifying number of beneficiary	
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .	<b>12</b>
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .	<b>13</b>

**Initial and Annual Expatriation Statement**  
 For calendar year 2022 or other tax year beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_  
 Go to [www.irs.gov/Form8854](http://www.irs.gov/Form8854) for instructions and the latest information.  
 Please print or type.

Name Lisa Cranberry Identifying number (see instructions) 123-00-3333

**Part I General Information.** For all filers.

- 1 Mailing address and telephone number where you can be reached after expatriation 7613 Beate Way London, UK NW61JD  
11 479 333 0000
- 2 Address of principal foreign residence (if different from line 1) \_\_\_\_\_
- 3 Country of tax residence (if different from line 2) \_\_\_\_\_
- 4 Check the box that applies. See instructions.
  - Initial expatriation statement for persons who expatriated in 2022. Complete Part II.
  - Annual expatriation statement for persons who expatriated before 2022. Complete Part III.
- 5 Date of expatriation under section 877A(g)(3) for expatriating citizens and long-term residents. See instructions.
  - Citizen \_\_\_\_\_
  - Long-term resident \_\_\_\_\_
  - Long-term resident with dual residency in a treaty country. Date commencing to be treated, for tax purposes, as a resident of the treaty country 1/1/2014
- 6 List all countries (including the United States) of which you are a citizen (see instructions).
  - a Name of country UK
  - b Date you became a citizen of each country listed in line 6a (see instructions). 2/1/1965
- 7 How you became a U.S. citizen  By birth  By naturalization
- 8 Date you became a U.S. lawful permanent resident \_\_\_\_\_

**Part II Initial Expatriation Statement for Persons Who Expatriated in 2022**

**Section A Expatriation Information**

- 1 Enter your U.S. income tax liability (after foreign tax credits) for the 5 tax years ending before the date of your expatriation.
 

1st Year	2nd Year	3rd Year	4th Year	5th Year
Before Expatriation	Before Expatriation	Before Expatriation	Before Expatriation	Before Expatriation
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
- 2 Enter your net worth on the date of your expatriation for tax purposes . . . . . \$ \_\_\_\_\_
- 3 Did you become at birth a U.S. citizen and a citizen of another country, and do you continue to be a citizen of, and taxed as a resident of, that other country? . . . . .  Yes  No
- 4 If you answered "Yes" to question 3, have you been a resident of the United States for not more than 10 of the last 15 tax years (including the year of your expatriation)? . . . . .  Yes  No
- 5 Were you under age 18½ on the date you expatriated and have you been a U.S. resident for not more than 10 tax years? . . . . .  Yes  No
- 6 Do you certify under penalties of perjury that you have complied with all of your tax obligations for the 5 preceding tax years? See instructions . . . . .  Yes  No

**Section B** | **Balance Sheet**

List in U.S. dollars the fair market value and the U.S. adjusted basis of your assets and liabilities as of your expatriation date. For Lines 6 and 7, list in U.S. dollars the present value of your pensions and deferred compensation interests as of your expatriation date. For more details, see the instructions.

<b>Assets</b>		<b>(a) Fair market value (FMV)</b>	<b>(b) U.S. adjusted basis</b>
<b>1</b>	Cash, including bank deposits . . . . .		
<b>2</b>	Marketable stock and securities issued by U.S. companies . . . . .		
<b>3</b>	Marketable stock and securities issued by foreign companies . . . . .		
<b>4</b>	Nonmarketable stock and securities issued by U.S. companies . . . . .		
<b>5</b>	Nonmarketable stock and securities issued by foreign companies . . . . .		
<b>a</b>	Separately state stock issued by foreign companies that would be controlled foreign corporations if you were still a U.S. citizen or permanent resident. See instructions . . . . .		
<b>b</b>	Provide the name, address, and EIN, if any, of any such company . . . . .		
<b>6</b>	Pensions or similar retirement arrangements (both U.S. and foreign). See instructions . . . . .		
<b>7</b>	Deferred compensation (including stock options). See instructions . . . . .		
<b>8</b>	Partnership interests. See instructions . . . . .		
<b>9</b>	Assets held in trust. See instructions . . . . .		
<b>10</b>	Beneficial interests in trusts not included in line 9. See instructions . . . . .		
<b>11</b>	Intangibles used in the United States . . . . .		
<b>12</b>	Intangibles used outside the United States . . . . .		
<b>13</b>	Loans to U.S. persons . . . . .		
<b>14</b>	Loans to foreign persons . . . . .		
<b>15</b>	Real property located in the United States . . . . .		
<b>16</b>	Real property located outside the United States . . . . .		
<b>17</b>	Business property located in the United States. . . . .		
<b>18</b>	Business property located outside the United States. . . . .		
<b>19</b>	Other assets. See instructions . . . . .		
<b>20</b>	Total assets. Add lines 1 through 5 and lines 6 through 19. Don't include amounts on line 5a in this total . . . . .		
<b>Liabilities</b>		<b>Amount</b>	
<b>21</b>	Installment obligations. . . . .		
<b>22</b>	Mortgages, etc. . . . .		
<b>23</b>	Other liabilities. See instructions . . . . .		
<b>24</b>	Total liabilities. Add lines 21 through 23 . . . . .		
<b>25</b>	<b>Net worth.</b> Subtract line 24 from line 20, column (a) . . . . .		

**Section C | Property Owned on Date of Expatriation**

**Don't** complete Section C if:

- Your average net income tax liability for the 5 tax years immediately before expatriation (see line 1 in Section A) wasn't more than \$178,000, your net worth on the date of your expatriation (see line 2 in Section A) was under \$2 million, and you checked "Yes" on line 6 in Section A;
- In Section A, you checked "Yes" on lines 3, 4, and 6; or
- In Section A, you checked "Yes" on lines 5 and 6.

- 1a** Do you have any **eligible deferred compensation items**? Checking the "Yes" box is an irrevocable waiver of any right to claim any reduction in withholding for such eligible deferred compensation item under any treaty with the United States . . . . .  **Yes**  **No**
- b** Do you have any **ineligible deferred compensation items**? If "Yes," you must include in income the present value of your account on the day before your expatriation date . . . . .  **Yes**  **No**
- c** Do you have an interest in a **specified tax deferred account**? If "Yes," you must include in income the amount of your entire interest in the account on the day before your expatriation date . . . . .  **Yes**  **No**
- d** Are you a beneficiary of a **nongrantor trust**? See instructions . . . . .  **Yes**  **No**
- Check this box to elect under section 877A(f)(4)(B) to be treated as having received the value of your entire interest in the trust (as determined for purposes of section 877A) as of the day before your expatriation date. Attach a copy of your valuation letter ruling issued by the IRS. See instructions.
- 2** Recognition of gain or loss on the deemed sale of mark-to-market property. **Caution: Don't include in column (a) any property described on line 1a, 1b, 1c, or 1d.**

Complete column (g) only if you are deferring tax on gain from any property listed in column (a).

(a) Description of property	(b) Fair market value on day before date of expatriation	(c) Cost or other basis*	(d) Gain or (loss). Subtract (c) from (b)	(e) Gain after allocation of the exclusion amount (see instructions)	(f) Form or Schedule on which gain or loss is reported	(g) Amount of tax deferred (attach computations)
<b>3 Total.</b> Add the amounts in column (d) and column (e) . . . . .						
<b>4 Total tax deferred.</b> Add the amounts in column (g). Enter here and on Part II, Section D, line 5 . . . . .						

\* You must identify as "(h)(2)" any property for which you are making the special basis election under section 877A(h)(2). This election is irrevocable. See the instructions for Part II, Section C, line 2, column (c).

**Section D | Deferral of Tax**

**Election to defer tax.** You can defer tax only if you have provided adequate security. Adequate security is described in the instructions.

**1** Are you electing to defer tax under section 877A(b)?

Checking the "Yes" box is an irrevocable waiver of any right under any treaty of the United States that would prevent assessment or collection of any tax imposed because of section 877A . . . . .  **Yes**  **No**

If you checked the "Yes" box, continue to line 2. Otherwise, don't complete lines 2 through 5.

<b>2</b> Enter the total tax you would have reported, absent the deferral election, on Form 1040 or 1040-SR, line 24, for the part of the year including the day before the expatriation date absent the deferral election . . . . .	<b>2</b>	
<b>3</b> Enter the total tax for the same part of the tax year determined without regard to the amounts attributable to section 877A(a). Attach computation . . . . .	<b>3</b>	
<b>4</b> Subtract line 3 from line 2. <b>This is the amount of tax eligible for deferral</b> . . . . .	<b>4</b>	
<b>5</b> Enter the total tax deferred from Part II, Section C, line 4, column (g) . . . . .	<b>5</b>	
<ul style="list-style-type: none"> <li>• If you are filing Form 1040 or 1040-SR, enter this amount in brackets to the left of the entry space for line 24. Identify as "EXP."</li> <li>• If you are filing Form 1040-NR, enter this amount in brackets to the left of the entry space for line 24. Identify as "EXP."</li> </ul>		

**Part III | Annual Expatriation Statement for Persons Who Expatriated Before 2022**

- If you made an election to defer the payment of tax, complete line 1.
- If you have an item of eligible deferred compensation, complete line 2.
- If you are a beneficiary of a nongrantor trust, complete line 3.

**1** Complete columns (a), (b), and (c) for all property on which you deferred tax on a prior year Form 8854. Complete column (d) for any property you disposed of in 2022 and see the instructions for Part III.

<b>(a)</b> Description of property	<b>(b)</b> Amount of mark-to-market gain or (loss) reported on prior year Form 8854	<b>(c)</b> Amount of tax deferred on prior year Form 8854	<b>(d)</b> Date of disposition (if any)

**Part III Annual Expatriation Statement for Persons Who Expatriated Before 2022** (continued)

**2** Did you receive any distributions of eligible deferred compensation items for 2022?  **Yes**  **No**  
 If "Yes," enter the amount of distribution(s) and amount withheld at source, if any, below.

	Amount of distribution	Amount withheld at source, if any
<b>1</b>	2,950,000	990,000
<b>2</b>		
<b>3</b>		

**3** Did you receive any distributions from a nongrantor trust for 2022?  **Yes**  **No**  
 If "Yes," enter the amount of distribution(s) and amount withheld at source, if any, below.

	Amount of distribution	Amount withheld at source, if any
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Sign Here** Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than filer) is based on all information of which preparer has any knowledge.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	