

1040-NR ATS Test Scenario 5
Taxpayer: Jack Smith
SSN: 123-00-5555

Test Scenario 5 includes the following forms:

- **Form 1040-NR**
- **Form W-2**
- **Form 1040-NR Schedule OI**
- **Form 1040 Schedule 3**
- **Form 8840**
- **Form 8843**

Additional information:

- **Return is signed electronically using Self-Select PIN 123456.**
- **Taxpayer is a married nonresident alien.**
- **The taxpayer paid \$400.00 with an extension to file.**
- **The binary attachment PDF name is “Form 8843 Physician Statement”.**

For the year Jan. 1–Dec. 31, 2022, or other tax year beginning _____, 2022, ending _____, 2022, ending _____, 2022. 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: **Jack** Last name: **Smith** Your identifying number (see instructions): **123 00 5555**

Home address (number and street). If you have a P.O. box, see instructions. **100 Sainte Chapelle** Apt. no. _____

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

Foreign country name: **FR** Foreign province/state/county: _____ Foreign postal code: **75001**

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

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
				<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

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 Tax-exempt interest	2a	2b Taxable interest
3a Qualified dividends	3a	3b Ordinary dividends
4a IRA distributions	4a	4b Taxable amount
5a Pensions and annuities	5a	5b Taxable amount
6 Reserved for future use		6
7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>		7
8 Other income from Schedule 1 (Form 1040), line 10		8
9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income		9
10 Adjustments to income:		
a From Schedule 1 (Form 1040), line 26	10a	
b Reserved for future use	10b	
c Reserved for future use	10c	
d Enter the amount from line 10a. These are your total adjustments to income		10d
11 Subtract line 10d 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 Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b Exemptions for estates and trusts only (see instructions)	13b	
c Add lines 13a and 13b		13c
14 Add lines 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	2022 estimated tax payments and amount applied from 2021 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 2023 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) _____

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>Jack Smith</i>	Date 07/05/2023	Your occupation Painter	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 _____	Firm's address _____			Phone no. _____
	Firm's EIN _____				

		a Employee's social security number 123-00-5555		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 00-5559992				1 Wages, tips, other compensation 20,250		2 Federal income tax withheld 1,850				
c Employer's name, address, and ZIP code Hotel Monaco 6115 CeraVe Drive Paris, FR 75001				3 Social security wages		4 Social security tax withheld				
				5 Medicare wages and tips		6 Medicare tax withheld				
				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		
Jack Smith		100 Sainte Chapelle		Paris, FR 75001		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <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

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 OI
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

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

Attach to Form 1040-NR.
Answer all questions.

OMB No. 1545-0074

2022
Attachment
Sequence No. **7C**

Name shown on Form 1040-NR

Jack Smith

Your identifying number

123-00-5555

- A** Of what country or countries were you a citizen or national during the tax year? FR
- B** In what country did you claim residence for tax purposes during the tax year? FR
- 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 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 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
07/14/22	12/10/22

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: 2020 0, 2021 15, and 2022 180
- 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:
- 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

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **03**

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

Your social security number
123-00-5555

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2
3	Education credits from Form 8863, line 19	3
4	Retirement savings contributions credit. Attach Form 8880	4
5	Residential energy credits. Attach Form 5695	5
6	Other nonrefundable credits:	
a	General business credit. Attach Form 3800	6a
b	Credit for prior year minimum tax. Attach Form 8801	6b
c	Adoption credit. Attach Form 8839	6c
d	Credit for the elderly or disabled. Attach Schedule R	6d
e	Alternative motor vehicle credit. Attach Form 8910	6e
	Qualified plug-in motor vehicle credit. Attach Form 8936	6f
g	Mortgage interest credit. Attach Form 8396	6g
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h
i	Qualified electric vehicle credit. Attach Form 8834	6i
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j
k	Credit to holders of tax credit bonds. Attach Form 8912	6k
l	Amount on Form 8978, line 14. See instructions	6l
z	Other nonrefundable credits. List type and amount: _____	6z
7	Total other nonrefundable credits. Add lines 6a through 6z	7
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b		
c	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	Reserved for future use	13e		
f	Deferred amount of net 965 tax liability (see instructions)	13f		
g	Reserved for future use	13g		
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h		
z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

Closer Connection Exception Statement for Aliens

Attach to Form 1040-NR.

Go to www.irs.gov/Form8840 for the latest information.

2022

Department of the Treasury
Internal Revenue Service

beginning

For the year January 1–December 31, 2022, or other tax year

, 2022, and ending

, 20

Attachment
Sequence No. **101**

Your first name and initial

Jack

Last name

Smith

Your U.S. taxpayer identification number, if any

123-00-5555

Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return

Address in country of residence

Address in the United States



Part I General Information

- 1 Type of U.S. visa (for example, F, J, M, etc.) and date you entered the United States B1/B2 06/14/2022
- 2 Of what country or countries were you a citizen during the tax year? FR
- 3 What country or countries issued you a passport? FR
- 4 Enter your passport number(s) OBCD50388
- 5 Enter the number of days you were present in the United States during:
2022 180 2021 15 2020 0
- 6 During 2022, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? See instructions Yes No

Part II Closer Connection to One Foreign Country (see instructions)

- 7 Where was your tax home during 2022? FR
 - 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2022.
FR
- Next, complete Part IV.

Part III Closer Connection to Two Foreign Countries (see instructions)

- 9 Where was your tax home on January 1, 2022? _____
- 10 After changing your tax home from its location on January 1, 2022, where was your tax home for the remainder of 2022?

- 11 Did you have a closer connection to each foreign country listed on lines 9 and 10 than to the United States for the period during which you maintained a tax home in that foreign country? Yes No
If "No," attach an explanation.
- 12 Were you subject to tax as a resident under the internal laws of (a) either of the countries listed on lines 9 and 10 during all of 2022, or (b) both of the countries listed on lines 9 and 10 for the period during which you maintained a tax home in each country? Yes No
- 13 Have you filed or will you file tax returns for 2022 in the countries listed on lines 9 and 10? Yes No
If "Yes" to either line 12 or line 13, attach verification.
If "No" to either line 12 or line 13, please explain _____

Next, complete Part IV.

Part IV Significant Contacts With Foreign Country or Countries in 2022

- 14 Where was your regular or principal permanent home located during 2022? See instructions. FR
- 15 If you had more than one permanent home available to you at all times during 2022, list the location of each and explain.

- 16 Where was your family located? FR
- 17 Where was your automobile(s) located? FR
- 18 Where was your automobile(s) registered? FR
- 19 Where were your personal belongings, furniture, etc., located? FR
- 20 Where was the bank(s) with which you conducted your routine personal banking activities located?
 - a FR
 - b _____
 - c _____
 - d _____
- 21 Did you conduct business activities in a location other than your tax home? Yes No
If "Yes," where? _____
- 22a Where was your driver's license issued? FR
- b If you hold a second driver's license, where was it issued? _____
- 23 Where were you registered to vote? FR
- 24 When completing official documents, forms, etc., what country do you list as your residence? FR
- 25 Have you ever completed:
 - a Form W-8BEN or any other W-8 form (relating to foreign status)? Yes No
 - b Form W-9, Request for Taxpayer Identification Number and Certification? Yes No
 - c Any other U.S. official forms? If "Yes," indicate the form(s) _____ Yes No
- 26 In what country or countries did you keep your personal, financial, and legal documents? FR
- 27 From what country or countries did you derive the majority of your 2022 income? FR
- 28 Did you have any income from U.S. sources? Yes No
If "Yes," what type? _____
- 29 In what country or countries were your investments located? See instructions. _____
- 30 Did you qualify for any type of "national" health plan sponsored by a foreign country? Yes No
If "Yes," in what country? _____
If "No," please explain _____
If you have any other information to substantiate your closer connection to a country other than the United States or you wish to explain in more detail any of your responses to lines 14 through 30, attach a statement to this form.

Sign here only if you are filing this form by itself and not with your U.S. tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Your signature _____ Date

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

2022

Go to www.irs.gov/Form8843 for the latest information.

Attachment Sequence No. **102**

Department of the Treasury
Internal Revenue Service

For the year January 1—December 31, 2022, or other tax year beginning , 2022, and ending , 20

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

Jack

Smith

123-00-5555

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence

Address in the United States

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: B1/B2 06/14/2022
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.
- 2 Of what country or countries were you a citizen during the tax year? FR
- 3a What country or countries issued you a passport? FR
- b Enter your passport number(s): OBCD50388
- 4a Enter the actual number of days you were present in the United States during:
2022 180 2021 15 2020 0
- b Enter the number of days in 2022 you claim you can exclude for purposes of the substantial presence test: 108

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2022: _____
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: _____
- 7 Enter the type of U.S. visa (J or Q) you held during: 2016 _____ 2017 _____
2018 _____ 2019 _____ 2020 _____ 2021 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2016 through 2021)? Yes No
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2022: _____
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: _____
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2016 _____ 2017 _____
2018 _____ 2019 _____ 2020 _____ 2021 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2022, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain: _____

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2022 and the dates of competition: _____

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s): _____

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States. See instructions. Life threatening medical condition required surgery and recovery before travel was possible.

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a: 08/24/2022

c Enter the date you actually left the United States: 12/10/2022

18 Physician's Statement:

I certify that Jack Smith
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

Michael Jones, M.D.
Name of physician or other medical official

4321 Bloom Street Lake City, PA 16423
Physician's or other medical official's address and telephone number

Michael Jones M.D. 03/10/2023
Physician's or other medical official's signature Date

Sign here only if you are filing this form by itself and not with your tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

Your signature Date