

**ATS Test Scenario 6
Taxpayer: Eddie Pino
SSN: 400-00-1041**

Test Scenario 6 includes the following forms:

- **Form 1040-SS**
- **Form 499R - 2/W-2PR**

- **Taxpayer's Date of Birth is February 7, 1985**
- **1st Dependent's Date of Birth is March 6, 2012**
- **2nd Dependent's Date of Birth is September 9, 2013**
- **3rd Dependent's Date of Birth is July 20, 2014**

Additional Information:

- **Taxpayer paid \$1,300.00 in estimated tax payments in 2022 (applied from 2021 return).**
- **The Refundable Child Tax Credit amount on Part II, line 3 is \$9,000.**

Department of the Treasury Internal Revenue Service

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico For the year Jan. 1-Dec. 31, 2022, or other tax year beginning , 2022, and ending , 20

Personal information section including name (Eddie Pino), social security number (400-00-1041), and address (URB Royal Oak 123 Calle 1, Bayamon, PR 00961-0123).

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

Part I Total Tax and Credits

1 Filing status. Check the box for your filing status. See instructions. Single Married filing jointly etc.

2 Qualifying children. Complete only if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit. See instructions. If more than four qualifying children, see instructions and check here.

Table with 4 columns: (a) First name, Last name, (b) Child's social security number, (c) Child's relationship to you. Rows include Thomas Pino (Son), Mario Pino (Son), and Diano Pino (Daughter).

Summary table for tax calculations with rows 3 through 16, including total tax (1,300) and amount owed.

Third Party Designee section with fields for name, phone number, and PIN.

Sign Here section with signature lines for taxpayer and spouse, and fields for dates and phone numbers.

Paid Preparer Use Only section with fields for preparer name, signature, date, and firm information.

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See instructions.

Tip: Bona fide residents of Puerto Rico may claim the additional child tax credit for one or more qualifying children.

1	Modified adjusted gross income	1	
2	Withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours	2	
3	Additional child tax credit. Use the Additional Child Tax Credit Worksheet in the instructions. Enter the amount from line 10 of the worksheet here and on Part I, line 9	3	9,000

Part III Profit or Loss from Farming—See the instructions for Schedule F (Form 1040).

Name of proprietor	Social security number
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Note: If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Farm Income—Cash Method

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)
 Don't include sales of livestock held for draft, breeding, sport, or dairy purposes. See instructions.

1	Sales of livestock and other items you bought for resale	1	
2	Cost or other basis of livestock and other items reported on line 1	2	
3	Subtract line 2 from line 1	3	
4	Sales of livestock, produce, grains, and other products you raised	4	
5a	Total cooperative distributions (Form(s) 1099-PATR) 5a	5b	Taxable amount 5b
6	Agricultural program payments received	6	
7	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)	7	
8	Crop insurance proceeds	8	
9	Custom hire (machine work) income	9	
10	Other income	10	
11	Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50	11	

Section B—Farm Expenses—Cash and Accrual Method

Don't include personal or living expenses (such as taxes, insurance, or repairs on your home) that didn't produce farm income.
 Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (see instructions)	12		24	Labor hired	24	
13	Chemicals	13		25	Pension and profit-sharing plans	25	
14	Conservation expenses	14		26	Rent or lease:		
15	Custom hire (machine work)	15		a	Vehicles, machinery, and equipment	26a	
16	Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required)	16		b	Other (land, animals, etc.)	26b	
17	Employee benefit programs other than on line 25	17		27	Repairs and maintenance	27	
18	Feed purchased	18		28	Seeds and plants purchased	28	
19	Fertilizers and lime	19		29	Storage and warehousing	29	
20	Freight and trucking	20		30	Supplies purchased	30	
21	Gasoline, fuel, and oil	21		31	Taxes	31	
22	Insurance (other than health)	22		32	Utilities	32	
23	Interest (see instructions):			33	Veterinary, breeding, and medicine	33	
a	Mortgage (paid to banks, etc.)	23a		34	Other expenses (specify):		
b	Other	23b		a	-----	34a	
				b	-----	34b	
				c	-----	34c	
				d	-----	34d	
				e	-----	34e	
35	Total expenses. Add lines 12 through 34e	35		35	Total expenses. Add lines 12 through 34e	35	
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and on Part V, line 1a	36		36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and on Part V, line 1a	36	

Section C—Farm Income—Accrual Method

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below. See instructions.

37	Sales of livestock, produce, grains, and other products during the year		37	
38a	Total cooperative distributions (Form(s) 1099-PATR) 38a _____	38b	Taxable amount	38b
39	Agricultural program payments received		39	
40	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)		40	
41	Crop insurance proceeds		41	
42	Custom hire (machine work) income		42	
43	Other farm income (specify) _____		43	
44	Add lines 37, 38b, and 39 through 43		44	
45	Inventory of livestock, produce, grains, and other products at the beginning of the year	45		
46	Cost of livestock, produce, grains, and other products purchased during the year	46		
47	Add lines 45 and 46	47		
48	Inventory of livestock, produce, grains, and other products at the end of the year	48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*		49	
50	Gross farm income. Subtract line 49 from line 44. Enter the result here and on Part III, line 11		50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part III, line 11.

Part IV Profit or Loss From Business (Sole Proprietorship)— See the Instructions for Schedule C (Form 1040).

Name of proprietor Eddie Pino	Social security number 400-00-1041
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Note: If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Income

1	Gross receipts \$ 17,500	Less returns and allowances \$ _____	Balance	1	17,500
2a	Inventory at beginning of year		2a	3,800	
b	Purchases less cost of items withdrawn for personal use		2b	4,150	
c	Cost of labor. Don't include any amounts paid to yourself		2c	1,020	
d	Materials and supplies		2d	1,027	
e	Other costs (attach statement)		2e	0	
f	Add lines 2a through 2e		2f		
g	Inventory at end of year		2g	4,500	
h	Cost of goods sold. Subtract line 2g from line 2f		2h		
3	Gross profit. Subtract line 2h from line 1		3		
4	Other income		4		0
5	Gross income. Add lines 3 and 4		5		

Section B—Expenses

6	Advertising	6	1,200	18	Rent or lease:		
7	Car and truck expenses (see instructions)	7		a	Vehicles, machinery, and equipment	18a	2,200
8	Commissions and fees	8		b	Other business property	18b	
9	Contract labor	9	1,300	19	Repairs and maintenance	19	600
10	Depletion	10		20	Supplies (not included in Section A)	20	
11	Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required)	11		21	Taxes and licenses	21	
12	Employee benefit programs (other than on line 17)	12		22	Travel and meals:		
13	Insurance (other than health)	13		a	Travel	22a	
14	Interest on business indebtedness (see instructions)	14		b	Deductible meals	22b	
15	Legal and professional services	15		23	Utilities	23	
16	Office expense	16	700	24	Wages not included on line 2c	24	
17	Pension and profit-sharing plans	17		25a	Other expenses (list type and amount):		

				b	Total other expenses	25b	
26	Total expenses. Add lines 6 through 25b	26		26			
27	Net profit or (loss). Subtract line 26 from line 5. Enter the result here and on Part V, line 2	27		27			

Part V Self-Employment Tax—If you had **church employee income**, see instructions before you begin.

Name of person with self-employment income Eddie Pino	Social security number of person with self-employment income 400-00-1041
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Note: If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of net earnings from self-employment, check here and continue with Part V <input type="checkbox"/>		
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. Note: Skip lines 1a and 1b if you use the farm optional method. See instructions	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Part III, line 6, plus your distributive share of these payments from farm partnerships	1b	()
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method. See instructions	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b	0
c	Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue	4c	
5a	Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for the definition of church employee income	5a	0
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0
6	Add lines 4c and 5b	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2022	7	147,000
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$147,000 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)	8b	0
c	Wages subject to social security tax from Form 8919, line 10 (see instructions)	8c	0
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	
11	Multiply line 6 by 2.9% (0.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Part I, line 3	12	

Part VI Optional Methods To Figure Net Earnings—See instructions for limitations.

Note: If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

Farm Optional Method			
1	Maximum income for optional methods	1	6,040
2	Enter the smaller of: two-thirds (² / ₃) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; or \$6,040. Also, include this amount on Part V, line 4b, above	2	
Nonfarm Optional Method			
3	Subtract line 2 from line 1	3	0
4	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; or the amount on Part VI, line 3, above. Also, include this amount on Part V, line 4b, above	4	0



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COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

1. Nombre - First Name Eddie		3. Núm. Seguro Social Social Security No. 400-00-1041		7. Sueldos - Wages 32,058		INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION		INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
Apellido(s) - Last Name(s) Pino		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) 00-0000055		8. Comisiones - Commissions 0		9. Concesiones - Allowances 0		20. Total Sueldos Seguro Social Social Security Wages 32,058	
Dirección Postal del Empleado - Employee's Mailing Address URB Royal Oak 123 Calle 1 Bayamon, PR 00961-0123		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage 0		10. Propinas - Tips 0		11. Total = 7 + 8 + 9 + 10 32,058		21. Seguro Social Retenido Social Security Tax Withheld 1,988	
Fecha de Nacimiento: Día ____ Mes ____ Año ____ Date of Birth: Day ____ Month ____ Year ____		6. Donativos Charitable Contributions 0		12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits 0		13. Cont. Retenida - Tax Withheld 5,178		22. Total Sueldos y Pro. Medicare Medicare Wages and Tips 32,058	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address Zalbila LTD URB Royal Oak 924 Calle 1 Bayamon, PR 00961-0123		Indique si la remuneración incluye pagos al empleado por: - Indicate if the remuneration includes payments to the employee for:		14. Fondo de Retiro Gubernamental Governmental Retirement Fund 0		15. Aportaciones a Planes Calificados Contributions to CODA PLANS 0		23. Contrib. Medicare Retenida Medicare Tax Withheld 465	
Número de Teléfono del Patrono Employer's Telephone Number		A- <input type="checkbox"/> Médico cualificado (Ver instrucciones) Qualified physician (See instructions)		Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code		16. <input type="checkbox"/> Servicios domésticos Domestic services		24. Propinas Seguro Social Social Security Tips 0	
Correo Electrónico del Patrono Employer's E-mail		B- <input type="checkbox"/> Trabajo agrícola Agricultural labor		Código/Code		17. <input type="checkbox"/> Ministro de una iglesia o miembro de una orden religiosa - Minister of a church or member of a religious order		25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips 0	
Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____		D- <input type="checkbox"/> Profesionales de la salud (Ver instrucciones) Health professionals (See instructions)		Código/Code		18. <input type="checkbox"/> Empleo directo (Ver instrucciones) Direct employment (See instructions)		26. Contrib. Medicare no Retenido en Propinas - Uncollected Medicare Tax on Tips 0	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number W1234567890		E- <input type="checkbox"/> Horas trabajadas Hours worked		Código/Code		19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program			
Número Control - Control Number		(ii) EIN _____							
Fecha de radicación: 31 de enero Filing date: January 31		Año: 2022 Year:		G- <input type="checkbox"/> Otros - Others: _____					