

ATS Test Scenario 11
Taxpayer: Samantha Price
SSN: 400-00-1033

Test Scenario 11 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Schedule 2**
- **Schedule H**

Additional Information:

- **Taxpayer paid \$6,000.00 in estimated tax payments in 2021 (applied from 2020 return).**
- **Taxpayer made a \$300.00 charitable contribution.**

Filing Status [X] Single [] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

Your first name and middle initial: Samantha
Last name: Price
Your social security number: 400 00 1033
If joint return, spouse's first name and middle initial:
Last name:
Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions.
210 Horseshoe Circle
Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.
Pensacola
State: FL
ZIP code: 32503
Foreign country name:
Foreign province/state/county:
Foreign postal code:
Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
[] You [] Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? [] Yes [X] No

Standard Deduction
Someone can claim: [] You as a dependent [] Your spouse as a dependent
[] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness
You: [] Were born before January 2, 1957 [] Are blind
Spouse: [] Was born before January 2, 1957 [] Is blind

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for dependents.

Main income and deduction table with rows 1-15. Includes sections for Attach Sch. B if required, Standard Deduction for, and taxable income calculation.

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, line 3	17	
18	Add lines 16 and 17	18	
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	
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	
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC)	27a	
	Check here if you had not reached the age of 19 by December 31, 2021, and satisfy all other requirements for claiming the EIC. See instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 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	
Direct deposit? See instructions.	b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number		
	36 Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	38 Estimated tax penalty (see instructions)	38	

If you have a qualifying child, attach Sch. EIC.

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name	Phone no.	Personal identification number (PIN)
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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	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. _____ Email address _____

Paid Preparer Use Only

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

		a Employee's social security number 400-00-1033		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-0000013				1 Wages, tips, other compensation 62,000		2 Federal income tax withheld 3,200					
c Employer's name, address, and ZIP code Green Thumb Landscaping 780 Main Street, Suite A Pensacola, FL 32503				3 Social security wages 62,000		4 Social security tax withheld 3,844					
				5 Medicare wages and tips 62,000		6 Medicare tax withheld 899					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Samantha Price		Last name 210 Horseshoe Circle		Suff. Pensacola, FL 32503		11 Nonqualified plans		12a See instructions for box 12			
						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
						14 Other		12c			
f Employee's address and ZIP code								12d			
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

2021

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ 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

2021
Attachment
Sequence No. **02**

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

Your social security number
400-00-1033

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1
2	Excess advance premium tax credit repayment. Attach Form 8962	2
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6
7	Total additional social security and Medicare tax. Add lines 5 and 6	7
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8
9	Household employment taxes. Attach Schedule H	9
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10
11	Additional Medicare Tax. Attach Form 8959	11
12	Net investment income tax. Attach Form 8960	12
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15
16	Recapture of low-income housing credit. Attach Form 8611	16

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ► _____	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ► _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Additional tax from Schedule 8812		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21

SCHEDULE H
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name of employer

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.**

▶ **Go to www.irs.gov/ScheduleH for instructions and the latest information.**

OMB No. 1545-0074

2021
Attachment
Sequence No. **44**

Social security number
400-00-1033

Employer identification number
000000029

Samantha Price

Calendar year taxpayers having no household employees in 2021 don't have to complete this form for 2021.

- A** Did you pay **any one** household employee cash wages of \$2,300 or more in 2021? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)
 - Yes.** Skip lines B and C and go to line 1a.
 - No.** Go to line B.
- B** Did you withhold federal income tax during 2021 for any household employee?
 - Yes.** Skip line C and go to line 7.
 - No.** Go to line C.
- C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2020 or 2021 to **all** household employees? (**Don't** count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)
 - No. Stop.** Don't file this schedule.
 - Yes.** Skip lines 1a-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1a	Total cash wages subject to social security tax	1a	
b	Qualified sick and family wages for leave taken before April 1, 2021, included on line 1a	1b	
2a	Social security tax. Multiply line 1a by 12.4% (0.124)	2a	
b	Employer share of social security tax on qualified sick and family leave wages for leave taken before April 1, 2021. Multiply line 1b by 6.2% (0.062)	2b	
c	Total social security tax. Subtract line 2b from line 2a	2c	
3	Total cash wages subject to Medicare tax	3	
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4	
5	Total cash wages subject to Additional Medicare Tax withholding	5	
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6	
7	Federal income tax withheld, if any	7	591
8a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7.	8a	591
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8b	
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	8c	
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a	8d	
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8e	
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	8f	
g	Qualified sick leave wages for leave taken before April 1, 2021	8g	
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	8h	
i	Qualified family leave wages for leave taken before April 1, 2021	8i	
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	8j	
k	Qualified sick wages for leave taken after March 31, 2021	8k	
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	8l	
m	Qualified family leave wages for leave taken after March 31, 2021	8m	
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	8n	
9	Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2020 or 2021 to all household employees? (Don't count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.) <ul style="list-style-type: none"> <input checked="" type="checkbox"/> No. Stop. Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions. <input type="checkbox"/> Yes. Go to line 10. 		

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No"		✓
11 Did you pay all state unemployment contributions for 2021 by April 18, 2022? Fiscal year filers, see instructions		✓
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		✓

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.
 If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ▶	
14 Contributions paid to your state unemployment fund	14
15 Total cash wages subject to FUTA tax	15
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					

18 Totals	18
19 Add columns (g) and (h) of line 18	19
20 Total cash wages subject to FUTA tax (see the line 15 instructions)	20
21 Multiply line 20 by 6.0% (0.06)	21
22 Multiply line 20 by 5.4% (0.054)	22
23 Enter the smaller of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) <input type="checkbox"/>	23
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25	24

Part III Total Household Employment Taxes

25 Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0-	25
26 Add line 16 (or line 24) and line 25	26
27 Are you required to file Form 1040? <input checked="" type="checkbox"/> Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e, on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. Don't complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See instructions for details.	

Part IV Address and Signature – Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address _____ Apt., room, or suite no. _____

City, town or post office, state, and ZIP code _____

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's 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.			