

October 3, 2016

1040NR Individual ATS Scenario 1

Taxpayer: Sam Grape

TIN: 123-00-1111

Forms Included in the Scenario:

- Form 1040NR
- Form 1042-S
- Form 8888

Return Summary:

- Nonresident alien, using the simplified refund method.
- Refund Issued thru multiple bank accounts.
- The taxpayer signed the return using a self-select signature pin method.

Form 1040NR Department of the Treasury Internal Revenue Service	U.S. Nonresident Alien Income Tax Return Information about Form 1040NR and its separate instructions is at www.irs.gov/form1040nr . For the year January 1–December 31, 2016, or other tax year beginning <u>1-1</u> , 2016, and ending <u>12-31</u> , 20 <u>16</u>		OMB No. 1545-0074 2016	
Please print or type	Your first name and initial <u>Sam</u>	Last name <u>Grape</u>	Identifying number (see instructions) <u>123-00-1111</u>	
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. <u>4752 Lomax Boulevard</u>		Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust	
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <u>Budapest</u>			
	Foreign country name <u>HU</u>	Foreign province/state/county	Foreign postal code <u>1011</u>	
Filing Status	1 <input type="checkbox"/> Single resident of Canada or Mexico or single U.S. national 2 <input checked="" type="checkbox"/> Other single nonresident alien 3 <input type="checkbox"/> Married resident of Canada or Mexico or married U.S. national 4 <input type="checkbox"/> Married resident of South Korea 5 <input type="checkbox"/> Other married nonresident alien 6 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions) If you checked box 3 or 4 above, enter the information below. (i) Spouse's first name and initial (ii) Spouse's last name (iii) Spouse's identifying number			
Exemptions	7a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 7a		Boxes checked on 7a and 7b No. of children on 7c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 7c not entered above	
	b <input type="checkbox"/> Spouse. Check box 7b only if you checked box 3 or 4 above and your spouse did not have any U.S. gross income			
	c Dependents: (see instructions) (1) First name Last name (2) Dependent's identifying number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instr.)			
	d Total number of exemptions claimed			
Income Effectively Connected With U.S. Trade/Business	8 Wages, salaries, tips, etc. Attach Form(s) W-2		8	
	9a Taxable interest		9a	
	b Tax-exempt interest. Do not include on line 9a		9b	
	10a Ordinary dividends		10a	
	b Qualified dividends (see instructions)		10b	
	11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)		11	
	12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)		12	
	13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		13	
	14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>		14	
	15 Other gains or (losses). Attach Form 4797		15	
	16a IRA distributions	16a	16b Taxable amount (see instructions)	16b
	17a Pensions and annuities	17a	17b Taxable amount (see instructions)	17b
	18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)		18	
	19 Farm income or (loss). Attach Schedule F (Form 1040)		19	
	20 Unemployment compensation		20	
	21 Other income. List type and amount (see instructions)		21	
	22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)		22	
	23 Combine the amounts in the far right column for lines 8 through 21. This is your total effectively connected income		23	
	Adjusted Gross Income	24 Educator expenses (see instructions)	24	
25 Health savings account deduction. Attach Form 8889		25		
26 Moving expenses. Attach Form 3903		26		
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)		27		
28 Self-employed SEP, SIMPLE, and qualified plans		28		
29 Self-employed health insurance deduction (see instructions)		29		
30 Penalty on early withdrawal of savings		30		
31 Scholarship and fellowship grants excluded		31		
32 IRA deduction (see instructions)		32		
33 Student loan interest deduction (see instructions)		33		
34 Domestic production activities deduction. Attach Form 8903		34		
35 Add lines 24 through 34		35		
36 Subtract line 35 from line 23. This is your adjusted gross income	36			

Tax and Credits

37	Amount from line 36 (adjusted gross income)	37		
38	Itemized deductions from page 3, Schedule A, line 15	38		
39	Subtract line 38 from line 37	39		
40	Exemptions (see instructions)	40		
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41		
42	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42		
43	Alternative minimum tax (see instructions). Attach Form 6251	43		
44	Excess advance premium tax credit repayment. Attach Form 8962	44		
45	Add lines 42, 43, and 44	45		
46	Foreign tax credit. Attach Form 1116 if required	46		
47	Credit for child and dependent care expenses. Attach Form 2441	47		
48	Retirement savings contributions credit. Attach Form 8880	48		
49	Child tax credit. Attach Schedule 8812, if required	49		
50	Residential energy credits. Attach Form 5695	50		
51	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	51		
52	Add lines 46 through 51. These are your total credits	52		
53	Subtract line 52 from line 45. If line 52 is more than line 45, enter -0-	53		

Other Taxes

54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	54	150	00
55	Self-employment tax. Attach Schedule SE (Form 1040)	55		
56	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	56		
57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	57		
58	Transportation tax (see instructions)	58		
59a	Household employment taxes from Schedule H (Form 1040)	59a		
59b	b First-time homebuyer credit repayment. Attach Form 5405 if required	59b		
60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s)	60		
61	Add lines 53 through 60. This is your total tax	61		

Payments

62	Federal income tax withheld from:			
a	Form(s) W-2 and 1099	62a		
b	Form(s) 8805	62b		
c	Form(s) 8288-A	62c		
d	Form(s) 1042-S	62d	300	00
63	2016 estimated tax payments and amount applied from 2015 return	63		
64	Additional child tax credit. Attach Schedule 8812	64		
65	Net premium tax credit. Attach Form 8962	65		
66	Amount paid with request for extension to file (see instructions)	66		
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67		
68	Credit for federal tax paid on fuels. Attach Form 4136	68		
69	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	69		
70	Credit for amount paid with Form 1040-C	70		
71	Add lines 62a through 70. These are your total payments	71		

RefundDirect deposit?
See instructions.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72		
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input checked="" type="checkbox"/>	73a	150	00
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.			
74	Amount of line 72 you want applied to your 2017 estimated tax	74		

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75		
76	Estimated tax penalty (see instructions)	76		

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 HereKeep a copy of
this return for
your records.

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 in the United States	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Sam Grape	3-4-2017		

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.		

Schedule A—Itemized Deductions (see instructions)

07

Taxes You Paid	1	State and local income taxes	1		
Gifts to U.S. Charities		Caution: If you made a gift and received a benefit in return, see instructions.			
	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2		
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500	3		
	4	Carryover from prior year	4		
	5	Add lines 2 through 4	5		
Casualty and Theft Losses	6	Casualty or theft loss(es). Attach Form 4684. See instructions	6		
Job Expenses and Certain Miscellaneous Deductions	7	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ▶	7		
	8	Tax preparation fees	8		
	9	Other expenses. See instructions for expenses to deduct here. List type and amount ▶ .	9		
	10	Add lines 7 through 9	10		
	11	Enter the amount from Form 1040NR, line 37 11			
	12	Multiply line 11 by 2% (0.02)	12		
	13	Subtract line 12 from line 10. If line 12 is more than line 10, enter -0-	13		
Other Miscellaneous Deductions	14	Other—see instructions for expenses to deduct here. List type and amount ▶ .	14		
Total Itemized Deductions	15	Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR: • \$311,300 if you checked box 6; • \$259,400 if you checked box 1 or 2; or • \$155,650 if you checked box 3, 4, or 5? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.	15		

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)							
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)	
								%	%
1	Dividends paid by:								
a	U.S. corporations			1,000	00				
b	Foreign corporations								
2	Interest:								
a	Mortgage								
b	Paid by foreign corporations								
c	Other								
3	Industrial royalties (patents, trademarks, etc.)								
4	Motion picture or T.V. copyright royalties								
5	Other royalties (copyrights, recording, publishing, etc.)								
6	Real property income and natural resources royalties								
7	Pensions and annuities								
8	Social security benefits								
9	Capital gain from line 18 below								
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.								
a	Winnings								
b	Losses								
11	Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed								
12	Other (specify) ▶								
13	Add lines 1a through 12 in columns (a) through (d)								
14	Multiply line 13 by rate of tax at top of each column								
15	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 1040NR, line 54 ▶							15	

Capital Gains and Losses From Sales or Exchanges of Property

16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)		(g) GAIN If (d) is more than (e), subtract (e) from (d)	
17	Add columns (f) and (g) of line 16							17	
18	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-) ▶							18	

Schedule OI—Other Information (see instructions)

Answer all questions

- A** Of what country or countries were you a citizen or national during the tax year? HU
- B** In what country did you claim residence for tax purposes during the tax year? HU
- 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 did not have a visa, enter your U.S. immigration status on the last day of the tax year. Not present in US No US immigration Status
- 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 2016 (see instructions).
- Note:** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for **Canada** or **Mexico** and skip to item H ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2014 0, 2015 0, and 2016 0.
- 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 1040NR, line 22. Do not enter it on line 8 or line 12
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.

☐ **AMENDED**

☐ **PRO-RATA BASIS REPORTING**

1 Income code 06	2 Gross income 1,000	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any		
		3a Exemption code 02	4a Exemption code			
		3b Tax rate 30	4b Tax rate			
5 Withholding allowance				13f Ch. 3 status code 16		
6 Net income 1,000				13g Ch. 4 status code 23		
7a Federal tax withheld 300				13h Recipient's GIIN		
7b Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>				13i Recipient's foreign tax identification number, if any		
8 Tax withheld by other agents				13j LOB code		
9 Tax paid by withholding agent				13k Recipient's account number		
10 Total withholding credit 300				13l Recipient's date of birth		
11 Amount repaid to recipient				14a Primary Withholding Agent's Name (if applicable)		
12a Withholding agent's EIN 00-1234567				14b Primary Withholding Agent's EIN		
12b Ch. 3 status code 15		12c Ch. 4 status code 01		15a Intermediary or flow-through entity's EIN, if any		
12d Withholding agent's name Biggs LLC				15b Ch. 3 status code		
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15c Ch. 4 status code		
12f Country code		15d Intermediary or flow-through entity's name				
12g Foreign taxpayer identification number, if any		15e Intermediary or flow-through entity's GIIN				
		15f Country code				
		15g Foreign tax identification number, if any				
12h Address (number and street) 123 West David Street		15h Address (number and street)				
12i City or town, state or province, country, ZIP or foreign postal code Cincinnati, OH 45219		15i City or town, state or province, country, ZIP or foreign postal code				
13a Recipient's name Sam Grape		16a Payer's name				
13b Recipient's country code HU		16b Payer's TIN				
13c Address (number and street) 4752 Lomax Boulevard		16c Payer's GIIN			16d Ch. 3 status code	16e Ch. 4 status code
13d City or town, state or province, country, ZIP or foreign postal code Budapest Hungary HU 1011		17a State income tax withheld			17b Payer's state tax no.	17c Name of state

Form **8888**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Sam Grape

Allocation of Refund (Including Savings Bond Purchases)► Information about Form 8888 and its instructions is at www.irs.gov/form8888.

► Attach to your income tax return.

OMB No. 1545-0074

2016
Attachment
Sequence No. **56**

Your social security number

123-00-1111

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a Amount to be deposited in first account (see instructions)	1a	100	00
b Routing number 0 2 4 5 6 7 8 9 1 ► c <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
d Account number 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
2a Amount to be deposited in second account	2a	50	00
b Routing number 2 2 1 2 7 7 7 3 5 ► c <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings			
d Account number 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
3a Amount to be deposited in third account	3a		
b Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.

4 Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4		
5a Amount to be used to buy bonds for yourself, your spouse, or someone else	5a		
b Enter the owner's name (First then Last) for the bond registration			
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>			
6a Amount to be used to buy bonds for yourself, your spouse, or someone else	6a		
b Enter the owner's name (First then Last) for the bond registration			
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>			

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7 Amount to be refunded by check	7		
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Part IV Total Allocation of Refund

8 Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8		
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For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 21858A

Form **8888** (2016)