

1040 ATS Test Scenario 1
Taxpayer: Betsy Brown
SSN: 400-00-1032

Test Scenario 1 includes the following forms:

- Form 1040 Form
- W-2 (2)
- Schedule 2
- Schedule H

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning , 2024, ending , 20 See separate instructions.

Your first name and middle initial Betsy Last name Brown Your social security number 400 00 1032
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. 1475 Rocky Creek Road Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. Macon State GA ZIP code 31206
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

Filing Status [x] Single [] Head of household (HOH)
[] Married filing jointly (even if only one had income)
[] Married filing separately (MFS) [] Qualifying surviving spouse (QSS)
Check only one box.
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:
[] If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] 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, 1960 [] Are blind Spouse: [] Was born before January 2, 1960 [] Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes rows for dependents and a checkbox for more than four dependents.

Main income table with columns for various income types (1a-1z, 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b, 7, 8, 9, 10, 11, 12, 13, 14, 15) and a 'Total income' row. Includes instructions for attaching forms and standard deduction details.

Tax and Credits

16 Tax (see instructions). Check if any from Form(s): **1** 8814 **2** 4972 **3** _____

17 Amount from Schedule 2, line 3

18 Add lines 16 and 17

19 Child tax credit or credit for other dependents from Schedule 8812

20 Amount from Schedule 3, line 8

21 Add lines 19 and 20

22 Subtract line 21 from line 18. If zero or less, enter -0-

23 Other taxes, including self-employment tax, from Schedule 2, line 21

24 Add lines 22 and 23. This is your **total tax**

16	
17	
18	
19	
20	
21	
22	
23	
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** _____

26 2024 estimated tax payments and amount applied from 2023 return

27 Earned income credit (EIC) **27** _____

28 Additional child tax credit from Schedule 8812 **28** _____

29 American opportunity credit from Form 8863, line 8 **29** _____

30 Reserved for future use **30** _____

31 Amount from Schedule 3, line 15 **31** _____

32 Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**

33 Add lines 25d, 26, and 32. These are your **total payments**

25	
25a	
25b	
25c	
25d	
26	
27	
28	
29	
30	
31	
32	
33	

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

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here

b Routing number _____ **c** Type: Checking Savings

d Account number _____

36 Amount of line 34 you want **applied to your 2025 estimated tax** **36** _____

34	
35a	
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

38 Estimated tax penalty (see instructions) **38** _____

37	
38	

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) _____


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 EIN


		a Employee's social security number 400-00-1032		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 00-0000007				1 Wages, tips, other compensation 17,600		2 Federal income tax withheld 2,641						
c Employer's name, address, and ZIP code The Snack Shack 17 Sherwood Drive Macon, GA 31206				3 Social security wages 17,600		4 Social security tax withheld 1,091						
				5 Medicare wages and tips 17,600		6 Medicare tax withheld 255						
				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				
Betsy Brown 1475 Rocky Creek Road Macon, GA 31206						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <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
GA		00-0000005		17,600		705						

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

2024

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.

a Employee's social security number 400-00-1032		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 00-0000004			1 Wages, tips, other compensation 21,970		2 Federal income tax withheld 2,073		
c Employer's name, address, and ZIP code Starlite Events 320 Cherry Street Macon, GA 31201			3 Social security wages 21,970		4 Social security tax withheld 1,362		
			5 Medicare wages and tips 21,970		6 Medicare tax withheld 319		
			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. Betsy Brown 1475 Rocky Creek Road Macon, GA 31206			11 Nonqualified plans		12a See instructions for box 12 C o d e		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e		
			14 Other		12c C o d e		
					12d C o d e		
f Employee's address and ZIP code							
15 State Employer's state ID number GA 00-0000008		16 State wages, tips, etc. 21,970	17 State income tax 602	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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

2024

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

2024
Attachment
Sequence No. **02**

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

Your social security number

Betsy Brown

400-00-1032

Part I Tax

1 Additions to tax:			
a	Excess advance premium tax credit repayment. Attach Form 8962	1a	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c	
d	Recapture of net EPE from Form 4255, line 2a, column (l)	1d	
e	Excessive payments (EP) from Form 4255. Check applicable box and enter amount. (i) <input type="checkbox"/> Line 1a, column (n) (ii) <input type="checkbox"/> Line 1c, column (n) (iii) <input type="checkbox"/> Line 1d, column (n) (iv) <input type="checkbox"/> Line 2a, column (n)	1e	
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a, column (o) (ii) <input type="checkbox"/> Line 1c, column (o) (iii) <input type="checkbox"/> Line 1d, column (o) (iv) <input type="checkbox"/> Line 2a, column (o)	1f	
y	Other additions to tax (see instructions): _____	1y	
z	Add lines 1a through 1y		1z
2	Alternative minimum tax. Attach Form 6251		2
3	Add lines 1z 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. If not required, check here <input type="checkbox"/>		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 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	Recapture of net EPE from Form 4255, line 1d, column (l)		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. 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

Name of employer

Household Employment Taxes

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

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

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

OMB No. 1545-0074

2024
Attachment
Sequence No. **44**

Social security number

400-00-1032

Employer identification number

0 0 0 0 0 0 0 2 9

Betsy Brown

Calendar year taxpayers having no household employees in 2024 don't have to complete this form for 2024.

A Did you pay **any one** household employee cash wages of \$2,700 or more in 2024? (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 1.
- No.** Go to line B.

B Did you withhold federal income tax during 2024 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 2023 or 2024 to **all** household employees? (**Don't** count cash wages paid in 2023 or 2024 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Don't file this schedule.
- Yes.** Skip lines 1–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	2,855	
2	Social security tax. Multiply line 1 by 12.4% (0.124)	2		
3	Total cash wages subject to Medicare tax	3	2,855	
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		0
7	Federal income tax withheld, if any	7		0
8	Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7	8		

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2023 or 2024 to **all** household employees? (**Don't** count cash wages paid in 2023 or 2024 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Schedule 2 (Form 1040), line 9. If you're not required to file Form 1040, see the line 9 instructions.
- 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"	10	
11 Did you pay all state unemployment contributions for 2024 by April 15, 2025? Fiscal year filers, see instructions	11	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	

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 8. 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 type="checkbox"/> Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. 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. _____