

**ATS Test Scenario 4**  
**Taxpayer: Jose Luis Gomez**  
**SSN:123-00-4444**

Test Scenario 4 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040-NR Schedule A
- Form 8283

Additional Information:

Jose Luis Gomez  
900 Paseo de la Reforma  
Ciudad de Mexico, Distrito Federal, MX, 01419

- This return is for a single resident of Mexico.
- Attached a W-2 for a portion of his income.
- Itemized his deductions (non-cash charitable contribution).
- Family pass-through check box is marked on Form 8283.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial: **Jose Luis** Last name: **Gomez** Your identifying number (see instructions): **123 00 4444**

Home address (number and street). If you have a P.O. box, see instructions. **900 Paseo de la Reforma** Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. **Ciudad de Mexico** State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name: **MX** Foreign province/state/county: **Distrito Federal** Foreign postal code: **01419**

**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.

**Digital Assets** At any time during 2023, 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  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"/>

<b>Income Effectively Connected With U.S. Trade or Business</b>  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.	<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)		<b>1a</b>	
	<b>b</b>	Household employee wages not reported on Form(s) W-2		<b>1b</b>	
	<b>c</b>	Tip income not reported on line 1a (see instructions)		<b>1c</b>	
	<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		<b>1d</b>	
	<b>e</b>	Taxable dependent care benefits from Form 2441, line 26		<b>1e</b>	
	<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29		<b>1f</b>	
	<b>g</b>	Wages from Form 8919, line 6		<b>1g</b>	
	<b>h</b>	Other earned income (see instructions)		<b>1h</b>	
	<b>i</b>	Reserved for future use	<b>1i</b>		
	<b>j</b>	Reserved for future use		<b>1j</b>	
	<b>k</b>	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	<b>1k</b>		
	<b>z</b>	Add lines 1a through 1h		<b>1z</b>	
	<b>2a</b>	Tax-exempt interest	<b>2a</b>	<b>b</b> Taxable interest	<b>2b</b>
	<b>3a</b>	Qualified dividends	<b>3a</b>	<b>b</b> Ordinary dividends	<b>3b</b>
	<b>4a</b>	IRA distributions	<b>4a</b>	<b>b</b> Taxable amount	<b>4b</b>
<b>5a</b>	Pensions and annuities	<b>5a</b>	<b>b</b> Taxable amount	<b>5b</b>	
<b>6</b>	Reserved for future use		<b>6</b>		
<b>7</b>	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here	<input type="checkbox"/>	<b>7</b>		
<b>8</b>	Additional income from Schedule 1 (Form 1040), line 10		<b>8</b>		
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>		<b>9</b>		
<b>10</b>	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b>		<b>10</b>		
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>		<b>11</b>		
<b>12</b>	<b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		<b>12</b>		
<b>13a</b>	Qualified business income deduction from Form 8995 or Form 8995-A	<b>13a</b>			
<b>b</b>	Exemptions for estates and trusts only (see instructions)	<b>13b</b>			
<b>c</b>	Add lines 13a and 13b		<b>13c</b>		
<b>14</b>	Add lines 12 and 13c		<b>14</b>		
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>		<b>15</b>		

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/>	<b>16</b>
	<b>17</b>	Amount from Schedule 2 (Form 1040), line 3	<b>17</b>
	<b>18</b>	Add lines 16 and 17	<b>18</b>
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	<b>19</b>
	<b>20</b>	Amount from Schedule 3 (Form 1040), line 8	<b>20</b>
	<b>21</b>	Add lines 19 and 20	<b>21</b>
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>
	<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	<b>23a</b>
	<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	<b>23b</b>
	<b>c</b>	Transportation tax (see instructions)	<b>23c</b>
	<b>d</b> Add lines 23a through 23c	<b>23d</b>	
	<b>24</b> Add lines 22 and 23d. This is your <b>total tax</b>	<b>24</b>	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c		<b>25d</b>
	<b>e</b>	Form(s) 8805		<b>25e</b>
	<b>f</b>	Form(s) 8288-A		<b>25f</b>
	<b>g</b>	Form(s) 1042-S		<b>25g</b>
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return		<b>26</b>
	<b>27</b>	Reserved for future use	<b>27</b>	
<b>28</b>	Additional child tax credit from Schedule 8812 (Form 1040)	<b>28</b>		
<b>29</b>	Credit for amount paid with Form 1040-C	<b>29</b>		
<b>30</b>	Reserved for future use	<b>30</b>		
<b>31</b>	Amount from Schedule 3 (Form 1040), line 15	<b>31</b>		
<b>32</b>	Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b>		<b>32</b>	
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b>		<b>33</b>	


<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>
	<b>b</b>	Routing number <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>d</b>	Account number <input type="text"/>	
	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.	
	<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	<b>36</b>

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>		
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>

<b>Sign Here</b>	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>Jose Luis Gomez</i>	Date 4/12/2024	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Phone no. <input type="text"/>	Email address <input type="text"/>		

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

		<b>a</b> Employee's social security number 123-00-4444		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 03-3211167				<b>1</b> Wages, tips, other compensation 70,285		<b>2</b> Federal income tax withheld 20,180						
<b>c</b> Employer's name, address, and ZIP code  Medelo Company 8765 Sunset Boulevard Los Angeles, CA 90049				<b>3</b> Social security wages 70,285		<b>4</b> Social security tax withheld 4,358						
				<b>5</b> Medicare wages and tips 70,285		<b>6</b> Medicare tax withheld 1,019						
				<b>7</b> Social security tips		<b>8</b> Allocated tips						
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits						
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o d e				
Jose Luis Gomez 900 Paseo de la Reforma Ciudad de Mexico, Distrito Federal, MX 01419						<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b> C o d e				
						<b>14</b> Other		<b>12c</b> C o d e				
								<b>12d</b> C o d e				
<b>f</b> Employee's address and ZIP code												
<b>15</b> State		Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

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

2023

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.



### Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return <b>Jose Luis Gomez</b>	Identifying number <b>123-00-4444</b>
---	--

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: \_\_\_\_\_ Identifying number: \_\_\_\_\_

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions . . . . .

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities**—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	Ave Maria Church, 203 San Juan Maravilla, CA 90022	<input type="checkbox"/>	Saint Sculpture, 1986 Juan Miguel
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

A	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	3/15/2023	Various	Inheritance		7,220	Comparable Sales
B						
C						
D						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

**Part I Information on Donated Property**

- 2 Check the box that describes the type of property donated. See instructions for definitions.
- |   |  |   |
|---|--|---|
| a <input type="checkbox"/> Art (contribution of \$20,000 or more)       | d <input type="checkbox"/> Other real estate     | i <input type="checkbox"/> Vehicles                     |
| b <input type="checkbox"/> Qualified conservation contribution          | e <input type="checkbox"/> Equipment             | j <input type="checkbox"/> Clothing and household items |
| b1 <input type="checkbox"/> Certified historic structure<br>NPS # _____ | f <input type="checkbox"/> Securities            | k <input type="checkbox"/> Digital assets               |
| c <input type="checkbox"/> Art (contribution of less than \$20,000)     | g <input type="checkbox"/> Collectibles          | l <input type="checkbox"/> Other                        |
|   | h <input type="checkbox"/> Intellectual property |   |

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

A	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A						
B						
C						

Name(s) shown on your income tax return <b>Jose Luis Gomez</b>	Identifying number <b>123-00-4444</b>
---	--

**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—**  
 Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I.  
 Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also  
 attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest \_\_\_\_\_  
 If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . . \_\_\_\_\_  
**(2)** For any prior tax years \_\_\_\_\_
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different  
 from the donee organization in Section B, Part V, below):  
 Name of charitable organization (donee)  
 \_\_\_\_\_  
 Address (number, street, and room or suite no.) \_\_\_\_\_ City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property \_\_\_\_\_

	Yes	No
<b>5a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	[ ]	[ ]
<b>b</b> Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .	[ ]	[ ]
<b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .	[ ]	[ ]

**Part III Taxpayer (Donor) Statement—**List each item included in Section B, Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) \_\_\_\_\_ Date \_\_\_\_\_

**Part IV Declaration of Appraiser—**See instructions.

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

<b>Sign Here</b>	Appraiser signature <i>Juan Mendez</i>	Date <b>3/10/2023</b>
	Appraiser name <b>Juan Mendez</b>	Title <b>Appraiser</b>

Business address (including room or suite no.) <b>253 Melrose Place</b>	Identifying number <b>400-00-1046</b>
--	--

City or town, state, and ZIP code  
**San Rafael, CA 94901**

**Part V Donee Acknowledgment—**See instructions.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date \_\_\_\_\_

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . .  Yes  No

Name of charitable organization (donee) <b>Ave Maria Church</b>	Employer identification number <b>00-000011</b>
Address (number, street, and room or suite no.) <b>203 San Juan</b>	City or town, state, and ZIP code <b>Maravilla, CA 90022</b>
Authorized signature <i>Father, Juan Carlos</i>	Title <b>Priest</b> Date <b>3/15/2023</b>