

ATS Test Scenario 5
Taxpayer: Antonio Castellion
SSN: 123-00-5555

Test Scenario 5 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040 Schedule 3
- Form 3800
- Form 8835
- Form 8936
- Schedule A (Form 8936)

Additional information:

- Taxpayer did not use proceeds of tax-exempt bonds to finance the facility.
- Taxpayer's modified adjusted gross income for Tax Year 2022 was \$20,250.
- Taxpayer's tentative credit amount for Part II, line 9 on Schedule A (Form 8936) is \$2,600.
- Business/investment use percentage for Part II, line 10 on Schedule A (Form 8936) is 5%.
- The binary attachment PDF name is "Substantiate VIN".

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

Your first name and middle initial: **Antonio** Last name: **Castellion** Your identifying number (see instructions): **123 00 5555**

Home address (number and street). If you have a P.O. box, see instructions. **1525 Sainte Chapelle** Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. State: _____ ZIP code: _____

Foreign country name: **FR** Foreign province/state/county: _____ Foreign postal code: **75005**

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

(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"/>

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

Tax and Credits	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 (Form 1040), line 3	17	
	18	Add lines 16 and 17	18	
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19	
	20	Amount from Schedule 3 (Form 1040), line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a	
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b	
	c	Transportation tax (see instructions)	23c	
	d	Add lines 23a through 23c	23d	
24	Add lines 22 and 23d. This is your total tax	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	
	e	Form(s) 8805	25e	
	f	Form(s) 8288-A	25f	
	g	Form(s) 1042-S	25g	
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Reserved for future use	27	
28	Additional child tax credit from Schedule 8812 (Form 1040)	28		
29	Credit for amount paid with Form 1040-C	29		
30	Reserved for future use	30		
31	Amount from Schedule 3 (Form 1040), line 15	31		
32	Add lines 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 25e, 25f, 25g, 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	
	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. _____		
	36	Amount of line 34 you want applied to your 2024 estimated tax	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	37	
	38	Estimated tax penalty (see instructions)	38	

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) <input type="text"/>

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.) <input type="text"/>
	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 _____			Phone no. _____	
	Firm's address _____			Firm's EIN _____	

		a Employee's social security number 123-00-5555		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-5559992				1 Wages, tips, other compensation 35,285		2 Federal income tax withheld 19,165					
c Employer's name, address, and ZIP code Perignon Company 8585 Market Street San Francisco, CA 94131				3 Social security wages 35,285		4 Social security tax withheld 2,188					
				5 Medicare wages and tips 35,285		6 Medicare tax withheld 512					
				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			
Antonio Castellion 1525 Sainte Chapelle Paris, FR 75005						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	

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.

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

2023
Attachment
Sequence No. **03**

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

Your social security number
123-00-5555

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	0
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount: _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Credit for repayment of amounts included in income from earlier years	13b		
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

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Name(s) shown on return

Antonio Castellion

Identifying number

123-00-5555

A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an "applicable corporation" within the meaning of IRC 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of IRC 59A(e) for the BEAT? See instructions Yes No

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
Go to Part III before Parts I and II. See instructions.

1	General business credit from Part III, line 2, column (e)	1	
2	Passive activity credits from Part III, line 2, column (f)	2	
3	Enter the applicable passive activity credits allowed for 2023. See instructions	3	
4	Carryforward of general business credit to 2023. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	4	
5	Carryback of general business credit from 2024. See instructions	5	
6	Add lines 1, 3, 4, and 5	6	0

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.	7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	
9	Add lines 7 and 8	9	0
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	
15	Enter the greater of line 13 or line 14	15	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	

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Part II Allowable Credit *(continued)*

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	0
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	0
22	Combine the amounts from line 3 of Part III, column (e), and line 2zz of Part IV, columns (e) and (f)	22	
23	Passive activity credit from line 3 of Part III, column (f)	23	
24	Enter the applicable passive activity credit allowed for 2023. See instructions	24	
25	Add lines 22 and 24	25	0
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	0
28	Add lines 17 and 26	28	0
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	0
30	Enter the general business credit from line 5 of Part III, column (e)	30	
31	Reserved	31	
32	Passive activity credits from line 5 of Part III, column (f)	32	
33	Enter the applicable passive activity credits allowed for 2023. See instructions	33	
34	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>	34	
35	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions	35	
36	Add lines 30, 33, 34, and 35	36	0
37	Enter the smaller of line 29 or line 36	37	0
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b. 	38	0

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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, 3, or 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

	(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Current year and carryover passive activity credit	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II					13,750				
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864 (diesel)									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Reserved (45Z)									
r	Form 8910									
s	Form 8911, Part II									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864, line 8									
gg	Reserved (1gg)									
hh	Reserved (1hh)									
ii	Reserved (1ii)									
jj	Reserved (1jj)									
zz	Other credits									
2	Add lines 1a through 1zz									

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Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, 3, or 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. *(continued)*

	(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Current year and carryover passive activity credit	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3	Form 8844									
4	Specified credits:									
a	Form 3468, Part VI									
b	Form 5884									
c	Form 6478									
d	Form 8586									
e	Form 8835, Part II									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 ESB credit									
j	Form 8994									
k	Form 3468, Part VII									
l	Reserved (4l)									
m	Reserved (4m)									
z	Other specified credits									
5	Add lines 4a through 4z									0
6	Add lines 2, 3, and 5									

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Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)
(see instructions)

(a) Credits carried over to tax year 2023	(b) Check if non-passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
1a Form 3468, Part II (coal, gasification)						
b Form 7207 (manufacturing production)						
c Form 6765 (research)						
d Form 3468, Part III (advanced energy)						
e Form 8826 (disabled access)						
f Form 8835, Part II (renewable electricity)						
g Form 7210 (clean hydrogen)						
h Form 8820 (orphan drug)						
i Form 8874 (new markets)						
j Form 8881, Part I (pension plan startup)						
k Form 8882 (employer-provided child care)						
l Form 8864 (biodiesel and renewable diesel)						
m Form 8896 (low sulfur diesel fuel)						
n Form 8906 (distilled spirits)						
o Form 3468, Part IV (advanced manufacturing)						
p Form 8908 (energy-efficient home)						
q Reserved						
r Form 8910 (alternative motor vehicle)						
s Form 8911, Part II (alternative fuel refueling)						
t Form 8830 (enhanced oil recovery)						
u Form 7213, Part II (zero-emission nuclear production)						
v Form 3468, Part V (Reserved)						
w Form 8932 (differential wage)						
x Form 8933 (carbon oxide sequestration)						
y Form 8936, Part II (clean vehicle)						
z Reserved						
aa Form 8936, Part V (commercial clean vehicle)						
bb Form 8904 (oil and gas production)						
cc Form 7213, Part I (advanced nuclear production)						
dd Form 8881, Part II (pension auto enrollment)						
ee Form 8881, Part III (military spouse)						
ff Form 8864 (sustainable aviation fuel mixture)						
gg Reserved						
hh Reserved						
ii Reserved						
jj Reserved						
zz Other						
2 Credits for which only carryforwards are allowed:						
a Form 5884-A (employee retention)						
b Form 8586 (low-income housing) (pre-2008)						
c Form 8845 (Indian employment)						
d Form 8907 (nonconventional source fuel)						
e Form 8909 (energy efficient appliance)						
f Form 8923 (mine rescue team training)						
g Form 8834 (qualified plug-in electric vehicle)						
h Form 8931 (agricultural chemicals security)						
i Form 1065-B (GBCs from electing partnership)						
j Form 5884 (work opportunity) (pre-2007)						
k Form 6478 (alcohol fuel) (pre-2005)						
l Form 8846 (employer taxes) (pre-2007)						

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Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)
(see instructions) *(continued)*

(a) Credits carried over to tax year 2023	(b) Check if non- passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
m Form 8900 (railroad track maintenance) (pre-2008) . . .						
n Trans-Alaska pipeline liability fund credit						
o Form 5884-A, Section A (employers affected by Hurricane Katrina, Rita, or Wilma)						
p Form 5884-A, Section B (Hurricane Katrina housing)						
q Form 5884-A, Section A (affected Midwestern disaster area employers)						
r Form 5884-A, Section B (employer housing)						
s Form 5884-B (new hire retention)						
t Form 8847 (contributions to community development corporations)						
u Form 8861 (welfare to work)						
v Form 8884 (New York Liberty Zone business employee)						
w Form 8942 (therapeutic drug)						
yy Other credits (see instructions)						
zz Add lines 1a through 1zz and 2a through 2yy						
3 Form 8844 (empowerment zone)						
4 Specified credits:						
a Form 3468, Part VI (energy)						
b Form 5884 (work opportunity)						
c Form 6478 (biofuel producer)						
d Form 8586 (low-income housing) (post-2007)						
e Form 8835 (renewable electricity)						
f Form 8846 (employer taxes)						
g Form 8900 (railroad track maintenance)						
h Form 8941 (employer health insurance)						
i Form 6765 ESB credit (research)						
j Form 8994 (paid family and medical leave)						
k Form 3468, Part VII (rehabilitation) (post-2007)						
l Reserved (4l)						
m Reserved (4m)						
z Other specified credits						
5 Add lines 4a through 4z						
6 Add lines 2zz, 3, and 5						

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Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc. See instructions.

(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN	(d) Current year credits from non-passive activities	(e) Current year credits from passive activity before passive activity credit limitation	(f) Credit transfer election amount	(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1								
2								
3								
4								
5								
6								
7								
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Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)

	(a) Line number from Part IV	(b) Check if non-passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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August 7, 2023
DO NOT FILE

Name(s) shown on return
Antonio Castellion

Identifying number
123-00-5555

Part I Facility Information

- 1 IRS-issued registration number for the facility: PA1Z12305555
- 2 Type of facility you are claiming (see instructions):
 - a Description of facility: 8675309 Wind Farm
 - b Type of facility (wind, closed-loop biomass, geothermal, solar, open-loop biomass, landfill gas, etc.): Wind
- 3 Location of facility, including coordinates (latitude and longitude).
 - a Address of the facility (if applicable): 107 Summer Lane, Houston, TX 77004
 - b Coordinates (if applicable). Latitude: . Longitude: .

Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 4 Date construction began (MM/DD/YYYY): 10/01/2022
- 5 Date placed in service (MM/DD/YYYY): 01/01/2023
- 6 Is this facility part of an expansion of an existing closed-loop biomass or open-loop biomass facility? Yes No
- 7 Reserved for future use.
 - Yes.
 - No.
- 8 Does the project satisfy one of the qualified facility requirements? See instructions.
 - a Yes, the facility's maximum net output is less than 1 megawatt (as measured in alternating current).
 - b Yes, the facility's construction began before January 29, 2023.
 - c Yes, the facility meets the prevailing wage requirements of section 45(b)(7)(A) and the apprenticeship requirements of section 45(b)(8).
 - d No, the facility does not meet the qualified facility requirements.
- 9 Does the property qualify for the domestic bonus credit?
 - a Yes, and section 45(b)(9)(B) is satisfied (10% bonus). Attach the required information. See instructions.
 - b No.
- 10 Does the project qualify for an energy community bonus credit?
 - a Yes, and section 45(b)(11)(B) is satisfied (10% bonus). See instructions.
 - b No.
 - c Not applicable.
- 11 Enter the nameplate capacity direct current (dc) in kW for:
 - a Solar energy property facility: _____
 - b Not applicable.
- 12 Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW:
 - a Solar energy property or facility: _____
 - b Wind energy property or facility: 756
 - c Other: _____
 - d Not applicable.

Part II Renewable Electricity Production

Complete line 1 with respect to electricity produced at qualified facilities using:

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see inst.)*	(c) Column (a) x Column (b)
1a Wind	1a 500,000	\$0.0055	2,750
b Closed-loop biomass	1b	\$0.0055	
c Geothermal	1c	\$0.0055	
d Solar	1d	\$0.0055	
e Off-shore wind facility	1e	\$0.0055	
f Open-loop biomass	1f	\$0.003	
g Landfill gas	1g	\$0.003	
h Trash	1h	\$0.003	
i Hydropower	1i	\$0.003**	
j Marine and hydrokinetic renewables	1j	\$0.003**	
2 Add column (c) of lines 1a through 1j and enter here			2 2,750
3 Phaseout adjustment (see instructions)	\$ _____	x _____	3 0
4 Credit before reduction. Subtract line 3 from line 2			4 2,750
Credit reduction for tax-exempt bonds			
If you used proceeds of tax-exempt bonds to finance your facility, continue to line 5a; otherwise, enter the amount from line 4 on line 6.			
5a Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility	= _____		5a _____
Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year			
b Multiply line 4 by line 5a			5b _____
c Multiply line 4 by 15% (0.15)			5c _____
d Enter the smaller of line 5b or line 5c			5d _____
6 Subtract line 5d from line 4			6 2,750
7a Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2017	7a _____		
b For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7a by 20% (0.20)			7b 0
c Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021	7c _____		
d For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7c by 40% (0.40)			7d 0
e Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2019	7e _____		
f For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7e by 60% (0.60)			7f 0
g Add lines 7b, 7d, and 7f			7g 0
8 Subtract line 7g from line 6			8 2,750
9 Increased credit amount for qualified facilities. Did you check a "Yes" box in Part I, question 8? If so, multiply the amount in Part II, line 8, by 5.0. If not, enter the amount from Part II, line 8			9 13,750
10 Domestic content bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-			10 0
11 Energy community bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-			11 0
12 Add lines 9, 10, and 11			12 13,750
13 If you are making an elective payment election for a facility whose construction began in calendar year 2024, and the facility does not conform to section 45(b)(10)(B), or meet an exception under section 45(b)(10)(D), multiply line 12 by 90% (0.90). All others, enter the amount from line 12			13 13,750

*See instructions for rates to use for facilities placed in service before 2022.

**\$0.0055 for qualified facilities related to hydropower and marine and hydrokinetic renewables placed in service after 2022. See instructions.

Part I Renewable Electricity Production *(continued)*

14 Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	14	0
15 Add lines 13 and 14. Cooperatives, estates, and trusts, go to line 16. Partnerships, and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here, and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f. See instructions	15	13,750
16 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	16	0
17 Cooperatives, estates, and trusts, subtract line 16 from line 15. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f	17	13,750

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8936 for instructions and the latest information.

2023
Attachment
Sequence No. **69**

Name(s) shown on return

Antonio Castellion

Identifying number

123-00-5555

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.

Part I Modified Adjusted Gross Income Amount

1a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	1a		
b	Enter any income from Puerto Rico you excluded	1b		
c	Enter any amount from Form 2555, line 45	1c		
d	Enter any amount from Form 2555, line 50	1d		
e	Enter any amount from Form 4563, line 15	1e		
2	Add lines 1a through 1e			2
3a	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	3a		
b	Enter any income from Puerto Rico you excluded	3b		
c	Enter any amount from Form 2555, line 45	3c		
d	Enter any amount from Form 2555, line 50	3d		
e	Enter any amount from Form 4563, line 15	3e		
4	Add lines 3a through 3e			4
5	Enter the smaller of line 2 or line 4			5

Part II Credit for Business/Investment Use Part of New Clean Vehicles

Note: Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	6	
7	New clean vehicle credit from partnerships and S corporations (see instructions)	7	
8	Business/investment use part of credit. Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	8	

Part III Credit for Personal Use Part of New Clean Vehicles

Note: You can't claim the Part III credit if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	9	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	10	
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	12	
13	Personal use part of credit. Enter the smaller of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	13	

Part IV Credit for Previously Owned Clean Vehicles

Note: You can't claim the Part IV credit if Part I, line 5, is more than \$75,000 (\$150,000 if married filing jointly or a qualifying surviving spouse; \$112,500 if head of household).

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	14	0
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	17	
18	Enter the smaller of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	18	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	21	

SCHEDULE A (Form 8936)

Clean Vehicle Credit Amount

OMB No. 1545-2137

2023

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.

Attachment Sequence No. 69A

Name(s) shown on return

Identifying number

Antonio Castellion

123-00-5555

Part I Vehicle Details

- 1a Year 2022
b Make Tesla
c Model M3
2 Vehicle identification number (VIN) 1HGBH41JXMN109186
3 Enter date vehicle was placed in service (MM/DD/YYYY) 07/15/2023
4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions. [X] No.
5 Does the VIN entered on line 2 belong to a new clean vehicle placed in service during the tax year? See instructions for definitions. [X] Yes. Go to Part II.
6 Does the VIN entered on line 2 belong to a previously owned clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.
7 Does the VIN entered on line 2 belong to a qualified commercial clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.

DRAFT AS OF August 8, 2023 DO NOT FILE

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8 Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person. [X] Yes.
9 Tentative credit amount (see instructions) 9 2,600
10 Business/investment use percentage (see instructions) 10 5 %
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below. 11

Part III Credit Amount for Personal Use Part of New Clean Vehicle

- 12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936. 12

Part IV Credit Amount for Previously Owned Clean Vehicle

- 13a** Is the sales price of the vehicle more than \$25,000?
 - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
 - No.**
- b** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- c** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
 - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
 - No.**
- d** Is the vehicle a qualified fuel cell motor vehicle? See instructions.
 - Yes.**
 - No.**

14 Enter the sales price of the vehicle	14	
15 Multiply line 14 by 30% (0.30)	15	
16 Maximum vehicle credit amount	16	\$4,000
17 Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	17	

Part V Credit Amount for Qualified Commercial Clean Vehicle

- 18a** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
 - Yes.**
 - No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.
- b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
- c** Is the vehicle also powered by gas or diesel? See instructions.
 - Yes.**
 - No.**

19 Enter the cost or other basis of the vehicle. See instructions	19	
20 Section 179 expense deduction (see instructions)	20	
21 Subtract line 20 from line 19	21	
22 Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"]	22	
23 Enter the incremental cost of the vehicle. See instructions	23	
24 Enter the smaller of line 22 or line 23	24	
25 Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more)	25	
26 Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	26	