

**ATS Test Scenario 8**  
**Taxpayer: Morgan Gardner**  
**SSN: 400-00-1037**

**Test Scenario 8 includes the following forms:**

- **Form 1040**
- **Form W-2**
- **Form 1040 Schedule 2**
- **Form 8936**
- **Form 8936 Schedule A**
- **Form 8962**

**Additional information:**

- **Taxpayer's Date of Birth is July 8, 1979.**
- **Assume entries are correct for line 11- A, B, F on Form 8962.**
- **Taxpayer was not covered under Qualified Small Employer Health Reimbursement Arrangement (QSEHRA).**
- **Taxpayer's filing status in Tax Year 2023 was Single.**

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 Morgan Last name Gardner Your social security number 400 00 1037

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. 2250 West Sahara Avenue Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. Las Vegas State NV ZIP code 89146 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.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS) 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 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 checkboxes for more than four dependents.

Income section table with columns 1a-1z and 1i. Rows include: Total amount from Form(s) W-2, box 1; Household employee wages not reported on Form(s) W-2; Tip income not reported on line 1a; Medicaid waiver payments not reported on Form(s) W-2; Taxable dependent care benefits from Form 2441, line 26; Employer-provided adoption benefits from Form 8839, line 29; Wages from Form 8919, line 6; Other earned income (see instructions); Nontaxable combat pay election (see instructions).

Income section table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b, 7, 8, 9, 10, 11, 12, 13, 14, 15. Rows include: Tax-exempt interest; Qualified dividends; IRA distributions; Pensions and annuities; Social security benefits; Taxable interest; Ordinary dividends; Taxable amount; Capital gain or (loss); Additional income from Schedule 1, line 10; Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income; Adjustments to income from Schedule 1, line 26; Subtract line 10 from line 9. This is your adjusted gross income; Standard deduction or itemized deductions (from Schedule A); Qualified business income deduction from Form 8995 or Form 8995-A; Add lines 12 and 13; Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.

Attach Sch. B if required.

Standard Deduction for— Single or Married filing separately, \$14,600 Married filing jointly or Qualifying surviving spouse, \$29,200 Head of household, \$21,900 If you checked any box under Standard Deduction, see instructions.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	
	<b>17</b>	Amount from Schedule 2, 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	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, 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>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
	<b>24</b>	Add lines 22 and 23. 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>26</b>	2024 estimated tax payments and amount applied from 2023 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>		
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
	<b>33</b>	Add lines 25d, 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 _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number _____		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2025 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>	

**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, <b>both</b> 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
_____	_____		_____	_____

		<b>a</b> Employee's social security number <b>400-00-1037</b>		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .		
<b>b</b> Employer identification number (EIN) <b>00-0000057</b>				<b>1</b> Wages, tips, other compensation <b>39,104</b>		<b>2</b> Federal income tax withheld <b>5,820</b>				
<b>c</b> Employer's name, address, and ZIP code <b>Flawless Beauty Company</b> <b>393 South 18th Street</b> <b>Las Vegas, NV 89101</b>				<b>3</b> Social security wages <b>39,104</b>		<b>4</b> Social security tax withheld <b>2,424</b>				
				<b>5</b> Medicare wages and tips <b>39,104</b>		<b>6</b> Medicare tax withheld <b>567</b>				
				<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		
<b>Morgan Gardner</b> <b>2250 West Sahara Avenue</b> <b>Las Vegas, NV 89146</b>						<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>		
						<b>14</b> Other		<b>12c</b>		
								<b>12d</b>		
<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

**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](http://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

Morgan Gardner

Your social security number

400-00-1037

**Part I Tax**

<b>1</b>	Additions to tax:		
<b>a</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>1a</b>	
<b>b</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) . . . . .	<b>1b</b>	
<b>c</b>	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) . . . . .	<b>1c</b>	
<b>d</b>	Recapture of net EPE from Form 4255, line 2a, column (l) . . . . .	<b>1d</b>	
<b>e</b>	Excessive payments (EP) from Form 4255. Check applicable box and enter amount. <b>(i)</b> <input type="checkbox"/> Line 1a, column (n) <b>(ii)</b> <input type="checkbox"/> Line 1c, column (n) <b>(iii)</b> <input type="checkbox"/> Line 1d, column (n) <b>(iv)</b> <input type="checkbox"/> Line 2a, column (n) . . . . .	<b>1e</b>	
<b>f</b>	20% EP from Form 4255. Check applicable box and enter amount. See instructions. <b>(i)</b> <input type="checkbox"/> Line 1a, column (o) <b>(ii)</b> <input type="checkbox"/> Line 1c, column (o) <b>(iii)</b> <input type="checkbox"/> Line 1d, column (o) <b>(iv)</b> <input type="checkbox"/> Line 2a, column (o) . . . . .	<b>1f</b>	
<b>y</b>	Other additions to tax (see instructions): _____	<b>1y</b>	
<b>z</b>	Add lines 1a through 1y . . . . .		<b>1z</b>
<b>2</b>	Alternative minimum tax. Attach Form 6251 . . . . .		<b>2</b>
<b>3</b>	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .		<b>3</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .		<b>4</b>
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .		<b>7</b>
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>		<b>8</b>
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .		<b>9</b>
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .		<b>10</b>
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .		<b>11</b>
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .		<b>12</b>
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .		<b>13</b>
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .		<b>14</b>
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .		<b>15</b>
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .		<b>16</b>

(continued on page 2)

**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount: _____	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Recapture of net EPE from Form 4255, line 1d, column (l) . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>

### Clean Vehicle Credits

Attach to your tax return.  
Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

Name(s) shown on return

Identifying number

Morgan Gardner

400-00-1037

- Notes:**
- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
  - Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

#### Part I Modified Adjusted Gross Income (MAGI) Amount

<b>1a</b>	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	<b>1a</b>		
<b>b</b>	Enter any income from Puerto Rico you excluded	<b>1b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45	<b>1c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50	<b>1d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15	<b>1e</b>		
<b>2</b>	Add lines 1a through 1e		<b>2</b>	
<b>3a</b>	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	<b>3a</b>	42,100	
<b>b</b>	Enter any income from Puerto Rico you excluded	<b>3b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45	<b>3c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50	<b>3d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15	<b>3e</b>		
<b>4</b>	Add lines 3a through 3e		<b>4</b>	
<b>5</b>	Enter your 2023 filing status (S, MFS, etc., see chart below) Individuals, estates, or trusts exceeding the following MAGI limits for both 2023 and 2024 can't claim the applicable credit.		<b>5</b>	

Filing Status	Part II/III Limits	Part IV Limits
Single (S)	\$150,000	\$75,000
Married filing separately (MFS)	\$150,000	\$75,000
Head of household (HOH)	\$225,000	\$112,500
Married filing jointly (MFJ)	\$300,000	\$150,000
Qualifying surviving spouse (QSS)	\$300,000	\$150,000
Estates and trusts	\$150,000	N/A

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

<b>6</b>	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	<b>6</b>	0
<b>7</b>	New clean vehicle credit from partnerships and S corporations (see instructions)	<b>7</b>	
<b>8</b>	<b>Business/investment use part of credit.</b> 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	<b>8</b>	0

#### Part III Credit for Personal Use Part of New Clean Vehicles

<b>9</b>	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	<b>9</b>	
<b>10</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>10</b>	
<b>11</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>11</b>	
<b>12</b>	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	<b>12</b>	
<b>13</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> 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	<b>13</b>	

#### Part IV Credit for Previously Owned Clean Vehicles

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

#### Part V Credit for Qualified Commercial Clean Vehicles

<b>19</b>	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	<b>19</b>	
<b>20</b>	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	<b>20</b>	
<b>21</b>	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	<b>21</b>	

SCHEDULE A (Form 8936)

Clean Vehicle Credit Amount

OMB No. 1545-2137

2024

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

Morgan Gardner

Identifying number

400-00-1037

Notes: Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year. Individuals who transferred the credit to the dealer at the time of sale must file this schedule and Form 8936.

Part I Vehicle Details

- 1a Year 2023
b Make Ford
c Model Mustang Mach-E
2 Vehicle identification number (VIN) I H G B H 4 1 J X M N 1 0 8 1 8 6
3 Enter date vehicle was placed in service (MM/DD/YYYY) 02/01/2024
4a Did you transfer the credit to the dealer at the time of sale? Yes. Enter the transferred amount shown on the seller's report \$3,000
b If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c.
5 Does the VIN entered on line 2 belong to a new clean vehicle placed in service during the tax year?
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?
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?

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

- 8a Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3? Yes. Stop here. You can't claim a clean vehicle credit for this vehicle.
8b Are you filing this form with an individual income tax return?
8c Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?
8d Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.



**Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle** *(continued)*

- 8e** 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.

<b>9</b> Tentative credit amount (see instructions) . . . . .	<b>9</b>	
<b>10</b> Business/investment use percentage (see instructions) . . . . .	<b>10</b>	%
<b>11</b> 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 . . . . .	<b>11</b>	

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

<b>12</b> 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 . . . . .	<b>12</b>	
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**Part IV Credit Amount for Previously Owned Clean Vehicle**

- 13a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
  - Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
  - No.** Go to line 13b.
- b** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?
  - Yes.** Go to line 13c.
  - No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.
- c** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.
  - Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
  - No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.
- d** Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.
  - Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.
  - No.** Go to line 13e.
- e** 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.**
- f** 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.
- g** 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.**

<b>14</b> Enter the sales price of the vehicle . . . . .	<b>14</b>	
<b>15</b> Multiply line 14 by 30% (0.30) . . . . .	<b>15</b>	
<b>16</b> Maximum vehicle credit amount . . . . .	<b>16</b>	\$4,000
<b>17</b> 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 . . . . .	<b>17</b>	

**Part V Credit Amount for Qualified Commercial Clean Vehicle**

- 18a** If making an elective payment election, enter the IRS-issued registration number for the vehicle \_\_\_\_\_
- b** 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.
- c** 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.
- d** Is the vehicle also powered in part by gas or diesel? See instructions.
  - Yes.**
  - No.**
- e** Enter the vehicle's gross vehicle weight rating (GVWR) . . . . . \_\_\_\_\_

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

**Premium Tax Credit (PTC)**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

Name shown on your return

Your social security number

**Morgan Gardner**

**400-00-1037**

**A.** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box

**Part I Annual and Monthly Contribution Amount**

<b>1</b>	Tax family size. Enter your tax family size. See instructions . . . . .	<b>1</b>	<b>1</b>
<b>2a</b>	Modified AGI. Enter your modified AGI. See instructions . . . . .	<b>2a</b>	
<b>b</b>	Enter the total of your dependents' modified AGI. See instructions . . . . .	<b>2b</b>	
<b>3</b>	Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .	<b>3</b>	
<b>4</b>	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input type="checkbox"/> Other 48 states and DC	<b>4</b>	
<b>5</b>	Household income as a percentage of federal poverty line (see instructions)	<b>5</b>	%
<b>6</b>	Reserved for future use . . . . .		
<b>7</b>	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	<b>7</b>	
<b>8a</b>	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount <b>8a</b>	<b>8b</b>	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount <b>8b</b>

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.  
 **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.  **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
 **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.  
 **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
<b>11 Annual Totals</b>	<b>5,050</b>	<b>6,700</b>				<b>6,050</b>
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
<b>12</b> January						
<b>13</b> February						
<b>14</b> March						
<b>15</b> April						
<b>16</b> May						
<b>17</b> June						
<b>18</b> July						
<b>19</b> August						
<b>20</b> September						
<b>21</b> October						
<b>22</b> November						
<b>23</b> December						
<b>24</b>	Total PTC. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here . . . . .					<b>24</b>
<b>25</b>	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here . . . . .					<b>25</b>
<b>26</b>	Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 . . . . .					<b>26</b>

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

<b>27</b>	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here . . . . .	<b>27</b>	
<b>28</b>	Repayment limitation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a . . . . .	<b>29</b>	

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>		<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>		<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>		<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>		<b>(e)</b> Premium Percentage		<b>(g)</b> Advance Payment of the PTC Percentage

- 34** Have you completed all policy amount allocations?
- Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month