

Form 1040-NR ATS Test Scenario 12
Taxpayer: John Harrier
SSN: 123-00-1112

Test Scenario 12 includes the following forms:

- **Form 1040-NR**
- **Form 1040-NR Schedule A**
- **Form 1040-NR Schedule P**
- **Form 1040 Schedule D**
- **Form 8949**

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning 01/01, 2024, ending 12/31, 20 24 See separate instructions.

Your first name and middle initial: JOHN Last name: HARRIER Your identifying number (see instructions): 1 2 3 0 0 1 1 1 2

Home address (number and street). If you have a P.O. box, see instructions. 500 WATHEROO ST Apt. no. _____

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

Foreign country name: AUSTRALIA Foreign province/state/county: VIC Foreign postal code: 3000

Filing Status
 Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust
 Check only one box.
 If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

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

(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	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	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	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	350,000
	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	350,000
	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	350,000
	12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	12	5,000
	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	5,000
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	345,000

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	92,645	
	17	Amount from Schedule 2 (Form 1040), line 3	17		
	18	Add lines 16 and 17	18	92,645	
	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	92,645	
	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	92,645	
	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	2024 estimated tax payments and amount applied from 2023 return	26	92,645
		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	92,645		
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 2025 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) _____		
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 <i>John Harrier</i>	Date 4/1/2025	Your occupation SCIENTIST	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____	
	Phone no. 123-456-7890	Email address _____			
Paid Preparer Use Only	Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____	
	Firm's name _____	Check if: <input type="checkbox"/> Self-employed			
	Firm's address _____	Phone no. _____			
	Firm's EIN _____				

**SCHEDULE A
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

OMB No. 1545-0074

2024
Attachment
Sequence No. **7A**

Name shown on Form 1040-NR

JOHN HARRIER

Your identifying number

123-00-1112

Taxes You Paid	1a	State and local income taxes	1a	5,432	
	b	Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately)			1b 5,000
Gifts to U.S. Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2		
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	3		
	4	Carryover from prior year	4		
	5	Add lines 2 through 4			5
	Casualty and Theft Losses	6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		
Other Itemized Deductions	7	Other—from list in instructions. List type and amount: ----- ----- ----- ----- ----- -----			7
	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12			8 5,000

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72749E

Schedule A (Form 1040-NR) 2024

**SCHEDULE P
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service

Foreign Partner's Interests in Certain Partnerships Transferred During Tax Year

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **7D**

Name shown on Form 1040-NR (foreign partner)

JOHN HARRIER

Your identifying number

123-00-1112

Part I Foreign Partner's Interests in Certain Partnerships Transferred During Tax Year						
(a) Name of partnership	(b) Address	(c) Employer Identification Number (EIN)	(d)(1) Percentage interest transferred	(d)(2) Units transferred	(e) Date acquired (mm/dd/yyyy)	(f) Date transferred (mm/dd/yyyy)
A IRIDIUM PARTNERSHIP	50 W ROAN BLVD SAN JOSE, CA 95101	00-5159901	10%		06/15/2024	12/31/2024
B						
C						
D						

Note: If you have transferred more than four partnership interests, continue on separate Schedules P (Form 1040-NR) as needed. See instructions.

Enter the total number of transfers of partnership interests reported on all of your Schedules P (Form 1040-NR), Part I. See instructions 1

Enter the total proceeds/amount realized from the transfers of partnership interests reported on all of your Schedules P (Form 1040-NR), Part II, Line 1. See instructions . . . 375,000

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 93752D

Schedule P (Form 1040-NR) 2024

Name shown on Form 1040-NR (foreign partner)

Your identifying number

JOHN HARRIER

123-00-1112

Part II Foreign Partner's Gain or Loss on Transfer of Interests in Certain Partnerships

Partnership Interest Transferred

- Complete lines 1–9 if your Schedule K-3 (Form 1065), Part XIII, includes information on lines 1 through 6. Complete lines 1–3 and line 18 if your Schedule K-3 (Form 1065), Part XIII, includes information on line 7.**
- 1 Proceeds/amount realized from the transfer of partnership interest
 - 2 Section 705 outside basis
 - 3 Total outside gain (loss) on transfer of partnership interest. Subtract line 2 from line 1
 - 4 Total outside ordinary gain (loss) that would be recognized on the deemed sale of section 751 property. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 1
 - 5 Total outside capital gain (loss) that would be recognized on the transfer of the partnership interest. Subtract line 4 from line 3
 - 6 Aggregate effectively connected ordinary gain (loss) that would be recognized on the deemed sale of section 751 property. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 2
 - 7 Aggregate effectively connected capital gain (loss) that would be recognized on the deemed sale of non-section 751 property. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 3
 - 8 Recognized effectively connected ordinary gain (loss). Enter the smaller of line 4 or line 6. See instructions
 - 9 Recognized outside effectively connected capital gain (loss). Enter the smaller of line 5 or line 7. See instructions
- Complete lines 10–17 only if the capital gain (loss) on line 5 is long term and an amount was reported on your Schedule K-3 (Form 1065), Part XIII, line 4 or line 5.**
- 10 Total outside collectibles gain that would be recognized on the deemed sale of section 1(h)(5) assets. See instructions
 - 11 Total outside unrecaptured section 1250 gain that would be recognized on the deemed sale of section 1(h)(6) assets. See instructions
 - 12 Total outside look-through capital gains. Add lines 10 and 11
 - 13 Aggregate effectively connected collectibles gain that would be recognized on the deemed sale of section 1(h)(5) assets. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 4
 - 14 Aggregate effectively connected unrecaptured section 1250 gain that would be recognized on the deemed sale of section 1(h)(6) assets. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 5
 - 15 Total aggregate effectively connected look-through capital gains. Add lines 13 and 14
 - 16 If the amount entered on line 9 is from line 5, then enter the amount from line 12. If the amount entered on line 9 is from line 7, then enter the amount from line 15. See instructions for whether and where to report lines 10 and 11 or lines 13 and 14 on your Form 1040-NR
 - 17 Recognized effectively connected residual long-term capital gain (loss). Subtract line 16 from line 9. See instructions
 - 18 Capital gain (loss) that would be recognized under section 897(g) on the deemed sale of U.S. real property interests. Enter the amount from Schedule K-3 (Form 1065), Part XIII, line 7. See instructions

(A)	(B)	(C)	(D)
375,000			
25,000			
350,000			
350,000			
375,000			
350,000			

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2024

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

Attachment
Sequence No. **12**

Name(s) shown on return

JOHN HARRIER

Your social security number

123-00-1112

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	375,000	25,000		350,000
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 350,000

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15

Part III Summary

16 Combine lines 7 and 15 and enter the result **16** 350,000

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

17 Are lines 15 and 16 **both** gains?
 Yes. Go to line 18.
 No. Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet **18**

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet **19**

20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?
 Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below.
 No. Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:
 • The loss on line 16; or
 • (\$3,000), or if married filing separately, (\$1,500) } **21** ()

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?
 Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16.
 No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return
JOHN HARRIER

Social security number or taxpayer identification number
123-00-1112

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	From Schedule P (Form 1040-NR)	06/15/2024	12/31/2024	375,000	25,000			350,000
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			375,000	25,000			350,000

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

