ATS Test Scenario 13
Taxpayer: William and Nancy Birch
SSN: 400-00-1313

Test Scenario 13 includes the following forms:

- **Form 1040**
- **Form 1040 Schedule 3**
- **Form 6251**
- **Form 8911**
- **Form 8911 Schedule A**
- **Form W-2**

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return
2025 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning 01/01 , 2025, ending 12/31 , 20 25 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

Your first name and middle initial WILLIAM	Last name BIRCH	**Your social security number** 4 0 0 0 0 1 3 1 3
If joint return, spouse's first name and middle initial NANCY	Last name BIRCH	**Spouse's social security number** 4 0 0 0 0 1 2 3 4

Home address (number and street). If you have a P.O. box, see instructions. 13 ELM STREET

Apt. no.

Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☐

City, town, or post office. If you have a foreign address, also complete spaces below. ANYTOWN

State TX

ZIP code 77013

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

☐ Single
☑ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:
☐ Head of household (HOH)
☐ Qualifying surviving spouse (QSS)
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 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . ☐ Yes ☑ No

Dependents

(see instructions)

If more than four dependents, see instructions and check here . . ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	31,620
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 31	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions). Enter type and amount:	1h	
i	Nontaxable combat pay election (see instructions) 1i		
z	Add lines 1a through 1h	1z	31,620
2a	Tax-exempt interest 2a — b Taxable interest	2b	
3a	Qualified dividends 3a — b Ordinary dividends	3b	
c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b		
4a	IRA distributions 4a — b Taxable amount	4b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐		
5a	Pensions and annuities 5a — b Taxable amount	5b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐		
6a	Social security benefits 6a — b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐		
7a	Capital gain or (loss). Attach Schedule D if required	7a	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)		
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**	9	31,620
10	Adjustments to income from Schedule 1, line 26	10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**	11a	31,620

Tax and Credits

11b	Amount from line 11a (adjusted gross income)			11b	31,620
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent				
b	☐ Spouse itemizes on a separate return **c** ☐ You were a dual-status alien				
d	**You:** ☐ Were born before January 2, 1961 ☐ Are blind				
	Spouse: ☐ Was born before January 2, 1961 ☐ Is blind				
e	**Standard deduction or itemized deductions** (from Schedule A)			12e	30,000
13a	Qualified business income deduction from Form 8995 or Form 8995-A			13a	
b	Additional deductions from Schedule 1-A, line 38			13b	
14	Add lines 12e, 13a, and 13b			14	30,000
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**			15	1,620
16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16	162
17	Amount from Schedule 2, line 3			17	
18	Add lines 16 and 17			18	162
19	Child tax credit or credit for other dependents from Schedule 8812			19	
20	Amount from Schedule 3, line 8			20	162
21	Add lines 19 and 20			21	162
22	Subtract line 21 from line 18. If zero or less, enter -0-			22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	
24	Add lines 22 and 23. This is your **total tax**			24	0

Standard deduction for—
- Single or Married filing separately, $15,750
- Married filing jointly or Qualifying surviving spouse, $31,500
- Head of household, $23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

Payments and Refundable Credits

25	Federal income tax withheld from:				
a	Form(s) W-2	25a	609		
b	Form(s) 1099	25b			
c	Other forms (see instructions)	25c			
d	Add lines 25a through 25c			25d	609
26	2025 estimated tax payments and amount applied from 2024 return			26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):				
27a	Earned income credit (EIC)	27a			
b	Clergy filing Schedule SE (see instructions) ☐				
c	If you do not want to claim the EIC, check here ☐				
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐	28			
29	American opportunity credit from Form 8863, line 8	29			
30	Refundable adoption credit from Form 8839, line 13	30			
31	Amount from Schedule 3, line 15	31			
32	Add lines 27a, 28, 29, 30, and 31. These are your **total other payments and refundable credits**			32	
33	Add lines 25d, 26, and 32. These are your **total payments**			33	609

If you have a qualifying child, you may need to attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	609
35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐			35a	609
b	Routing number **c** Type: ☐ Checking ☐ Savings				
d	Account number				
36	Amount of line 34 you want **applied to your 2026 estimated tax**	36			

Direct deposit? See instructions.

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. ☐ **Yes.** Complete below. ☐ **No**

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	

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
2025
Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	**Your social security number**
WILLIAM BIRCH	400-00-1313

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**			
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**	162		
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**	162
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			**8**	162

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	Section 1341 credit for repayment of amounts included in income from earlier years	**13b**			
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	**13c**			
d	Deferred amount of net 965 tax liability (see instructions)	**13d**			
z	Other refundable credits (see instructions):	**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**	

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **6251**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Individuals

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

Go to *www.irs.gov/Form6251* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **32**

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

Your social security number: 400-00-1313

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11a of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	1,620
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	30,000
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	( )
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	( )
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	( )
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $900,350, see instructions.)	4	31,620

Part II Alternative Minimum Tax (AMT)

5 Exemption.

IF your filing status is...	**AND line 4 is not over...**	**THEN enter on line 5...**
Single or head of household	$ 626,350	$ 88,100
Married filing jointly or qualifying surviving spouse	1,252,700	137,000
Married filing separately	626,350	68,500

If line 4 is **over** the amount shown above for your filing status, see instructions. **5** 137,000

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	0
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $239,100 or less ($119,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,782 ($2,391 if married filing separately) from the result.	7	0
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	0
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	162
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	11	0

Form **8911**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

Attach to your tax return.
Go to *www.irs.gov/Form8911* for instructions and the latest information.

OMB No. 1545-0123
Attachment Sequence No. **151**

Name(s) shown on return	**Identifying number**
WILLIAM BIRCH	400-00-1313

A Enter the total number of qualified alternative fuel vehicle refueling properties for which you are claiming this credit, and complete and file a separate Schedule A (Form 8911) for each qualifying property. See instructions . .

Part I Credit for Business/Investment Use Part of Refueling Property

1	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911)	1	
2	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	2	
3	**Business/investment use part of credit.** Add lines 1 and 2. Partnerships and S corporations not making an election to transfer the credit, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	3	

Part II Credit for Personal Use Part of Refueling Property

4	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911)	4	300
5	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 1z. • Other filers. Enter the regular tax before credits from your return.	5	162
6	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit 6a		
b	Certain allowable credits (see instructions) 6b		
c	Add lines 6a and 6b	6c	
7	Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3	7	162
8	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	8	0
9	Subtract line 8 from line 7. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3	9	162
10	**Personal use part of credit.** Enter the **smaller** of line 4 or line 9 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 9 is smaller than line 4, see instructions .	10	162

SCHEDULE A (Form 8911)
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property

Attach to your tax return.
Go to *www.irs.gov/Form8911* for instructions and the latest information.

OMB No. 1545-0123
Attachment Sequence No. **151A**

Name(s) shown on return: WILLIAM BIRCH
Identifying number: 400-00-1313

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.

Part I Vehicle Refueling Property Details (see instructions)

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the refueling property . . . . ____

2a Description of refueling property: ELECTRIC CHARGER

b If different than filer, enter: **(i)** Owner's name: ____ **(ii)** Owner's TIN: ____

3 Location of refueling property.

a Address (if applicable): 13 ELM STREET, ANYTOWN TX 77013

b Coordinates. **(i)** Latitude: ☐ ☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box. **(ii)** Longitude: ☐ ☐☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box.

4 Date construction began (MM/DD/YYYY): 03/01/2025

5 Date placed in service (MM/DD/YYYY): 03/01/2025

6 Eligible census tract determination.

a Was the refueling property placed in service in an eligible census tract? See instructions.

☑ **Yes.** Continue to line 6b.
☐ **No. Stop here.** Refueling property must be placed in service in an eligible census tract to qualify for the credit.

b Enter the 11-digit census tract GEOID pertaining to your refueling property. See instructions.

| 4 | 8 | 2 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |

7 Certification/permit number issued by government with jurisdiction over operation of refueling property. See instructions . . . . ____

Part II Credit Amount for Business/Investment Use Part of Refueling Property

8	Enter the cost of the qualified alternative fuel vehicle refueling property described above	8	1,000
9	Business/investment use percentage (see instructions)	9	%
10	Multiply line 8 by line 9. If the result is zero, enter -0-, skip lines 11 through 16, and go to line 17 .	10	
11	Section 179 expense deduction (see instructions)	11	
12	Subtract line 11 from line 10	12	
13	Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the prevailing wage and apprenticeship requirements? See instructions. If construction began before January 29, 2023 (see line 4), skip the instructions and answer "Yes" . . . . . ☐ **Yes** ☐ **No**		
14	Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes")	14	
15	Maximum business/investment use part of credit	15	*$100,000*
16	Enter the **smaller** of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If you entered 100% on line 9 above, stop here. Otherwise, continue to line 17	16	

Part III Credit Amount for Personal Use Part of Refueling Property

17 Was the refueling property installed on property used as your main home?

☑ **Yes.** Continue to line 18.
☐ **No. Stop here.** Refueling property not installed on property used as your main home does not qualify for the personal use part of the credit.

18	Subtract line 10 from line 8	18	1,000
19	Multiply line 18 by 30% (0.30)	19	300
20	Maximum personal use part of credit	20	*$1,000*
21	Enter the **smaller** of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911 .	21	300

For Paperwork Reduction Act Notice, see the Form 8911 instructions. Cat. No. 94797A **Schedule A (Form 8911) (Rev. 12-2025)**

22222

a Employee's social security number
400-00-1313

OMB No. 1545-0029

b Employer identification number (EIN)
00-0000014

c Employer's name, address, and ZIP code
OAK SUPPLY CO
201 ELM DRIVE
ANYTOWN TX 77013

d Control number

e Employee's first name and initial: WILLIAM
Last name: BIRCH
Suff.

13 ELM STREET
ANYTOWN TX 77013

f Employee's address and ZIP code

1 Wages, tips, other compensation 31,620	**2** Federal income tax withheld 609
3 Social security wages 31,620	**4** Social security tax withheld 1,960
5 Medicare wages and tips 31,620	**6** Medicare tax withheld 458
7 Social security tips	**8** Allocated tips
9	**10** Dependent care benefits
11 Nonqualified plans	**12a** Code
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code
14 Other	**12c** Code
	12d 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** 2025

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department