

ATS Test Scenario 2
Taxpayer: Genesis DeSilva
SSN: 123-00-3333

Test Scenario 2 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040-NR Schedule NEC
- Form 1040-NR Schedule OI
- Form 1040 Schedule 1
- Form 1040 Schedule E

Form 1040-NR Department of the Treasury—Internal Revenue Service		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				, 2025, ending		, 20			
☐ Filed pursuant to section 301.9100-2 ☐ Combat zone				☐ Deceased MM / DD / YYYY		Spouse MM / DD / YYYY			
☐ Other									
Your first name and middle initial		Last name		Your identifying number (see instructions)					
Genesis		DeSilva		123 00 3333					
Home address (number and street). If you have a P.O. box, see instructions.						Apt. no.			
29 Woodlawn Avenue East									
City, town, or post office. If you have a foreign address, also complete spaces below.				State		ZIP code			
Toronto									
Foreign country name		Foreign province/state/county		Foreign postal code					
Canada		ON		M4T 1B9					
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 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)		Dependent 1		Dependent 2		Dependent 3		Dependent 4	
(1) First name									
(2) Last name									
(3) Identifying number									
(4) Relationship									
(5) Check if lived with you more than half of 2025		☐ Yes		☐ Yes		☐ Yes		☐ Yes	
(6) 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	
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 31								1f	
g Wages from Form 8919, line 6								1g	
h Other earned income (see instructions). Enter type and amount: _____								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			
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 ☐					
6 Reserved for future use								6	
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 (Form 1040), line 10								8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 7a, 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	
11a Subtract line 10 from line 9. This is your adjusted gross income								11a	

Tax and Credits	11b	Amount from line 11a (adjusted gross income)		11b	
	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	Additional deductions from Schedule 1-A, line 38	13c		
	14	Add lines 12 through 13c		14	
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income		15	
	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		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	
Payments and Refundable Credits	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	
	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	
Refund	e	Form(s) 8805		25e	
	f	Form(s) 8288-A		25f	
	g	Form(s) 1042-S		25g	
	26	2025 estimated tax payments and amount applied from 2024 return		26	
	27	Reserved for future use	27		
	28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here ☐	28		
	29	Credit for amount paid with Form 1040-C	29		
	30	Refundable adoption credit from Form 8839, line 13	30		
	31	Amount from Schedule 3 (Form 1040), line 15	31		
	32	Add lines 28, 29, 30, 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		
Amount You Owe	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 ☐		35a	
	b	Routing number	c Type: ☐ Checking ☐ 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.			
Third Party Designee	36	Amount of line 34 you want applied to your 2026 estimated tax	36		
	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	
Sign Here	38	Estimated tax penalty (see instructions)	38		
	Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ Yes . Complete below. ☐ No				
Paid Preparer Use Only	Designee's name		Phone no.	Personal identification number (PIN)	
	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.				
Sign Here	Your signature		Date	Your occupation	If the IRS sent you 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
	John Doe		John Doe	04/02/2026	
	Firm's name Wells and Associates		Check if: ☐ Self-employed		
Firm's address 4545 Summer Drive Dallas, TX 75019		Phone no. (800) 555-4456		Firm's EIN 00-5556664	

		a Employee's social security number 123-00-3333		OMB No. 1545-0029		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-5559991				1 Wages, tips, other compensation 25,988		2 Federal income tax withheld 2,916					
c Employer's name, address, and ZIP code Panaderia Luna de Azucar 1093 Yonge Street Dallas, TX 75019				3 Social security wages 25,988		4 Social security tax withheld 1,611					
				5 Medicare wages and tips 25,988		6 Medicare tax withheld 377					
				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. Genesis DeSilva 29 Woodlawn Avenue East Toronto, ON M4T 1B9, Canada				11 Nonqualified plans		12a See instructions for box 12 C o d e					
				13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b C o d e					
				14 Other		12c C o d e					
						12d C o d e					
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

2025

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 OI
(Form 1040-NR)Department of the Treasury
Internal Revenue Service

Other Information

Attach to Form 1040-NR.

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

Answer all questions.

OMB No. 1545-0074

2025

Attachment
Sequence No. 7C

Name shown on Form 1040-NR

Your identifying number

Genesis DeSilva

123-00-3333

- A** Of what country or countries were you a citizen or national during the tax year? CA
- B** In what country did you claim residence for tax purposes during the tax year? CA
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☒ Yes ☐ No
- D** Were you ever:
1. A U.S. citizen? ☐ Yes ☒ No
2. A green card holder (lawful permanent resident) of the United States? ☐ Yes ☒ No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

- E** If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. Visa Waiver

- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ Yes ☒ No
- If you answered "Yes," indicate the date and nature of the change: _____

- G** List all dates you entered and left the United States during 2025. See instructions.

Note: If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H. ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
01/03/2025	01/06/2025
02/23/2025	02/26/2025
04/06/2025	04/09/2025
05/01/2025	05/13/2025

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
06/01/2025	06/10/2025
07/04/2025	07/14/2025
08/14/2025	08/16/2025
10/16/2025	10/18/2025

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2023 110, 2024 110, and 2025 110.

- I** Did you file a U.S. income tax return for any prior year? ☐ Yes ☒ No
- If "Yes," give the latest year and form number you filed: _____

- J** Are you filing a return for a trust? ☐ Yes ☒ No
- If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ Yes ☐ No

- K** Did you receive total compensation of \$250,000 or more during the tax year? ☐ Yes ☒ No
- If "Yes," did you use an alternative method to determine the source of this compensation? ☐ Yes ☐ No

- L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 . . .

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ Yes ☐ No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ Yes ☐ No
- If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M** Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ☐
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ☐

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

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. **01**

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

Genesis DeSilva

Your social security number

123-00-3333

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	500
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid: _____	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount: _____ _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2025 Created 3/17/25

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:			
		24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	

SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **13**

Name(s) shown on return

Genesis DeSilva

Your social security number

123-00-3333

Part I **Income or Loss From Rental Real Estate and Royalties****Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ **Yes** ☒ **No****B** If "Yes," did you or will you file required Form(s) 1099? ☐ **Yes** ☐ **No****1a** Physical address of each property (street, city, state, ZIP code)

A	
B	
C	

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	A			☐
B	B			☐
C	C			☐

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) _____ |

		Properties:		
		A	B	C
Income:				
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) _____	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 () () ()			
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25 ()			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Genesis DeSilva

123-00-3333

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

- 27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Sarah's Vegan Bakery	P	☐	00-1234567	☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

Passive Income and Loss			Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A		500			
B					
C					
D					
29a	Totals				
b	Totals				
30	Add columns (h) and (k) of line 29a				30
31	Add columns (g), (i), and (j) of line 29b				31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss		
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1	
A					
B					
34a	Totals				
b	Totals				
35	Add columns (d) and (f) of line 34a				35
36	Add columns (c) and (e) of line 34b				36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36				37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) — Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	