

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**

Form 1040-NR Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien 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 <u>01/01</u> , 2025, ending <u>12/31</u> , 20 <u>25</u> See separate instructions.																																																																																																																																																																																											
<input type="checkbox"/> Filed pursuant to section 301.9100-2 <input type="checkbox"/> Combat zone <input type="checkbox"/> Deceased MM / DD / YYYY Spouse MM / DD / YYYY																																																																																																																																																																																											
<input type="checkbox"/> Other																																																																																																																																																																																											
Your first name and middle initial <u>JOHN</u>		Last name <u>HARRIER</u>		Your identifying number (see instructions) <u>1 2 3 0 0 1 1 1 2</u>																																																																																																																																																																																							
Home address (number and street). If you have a P.O. box, see instructions. <u>500 WATHEROO ST</u>					Apt. no.																																																																																																																																																																																						
City, town, or post office. If you have a foreign address, also complete spaces below. <u>MELBOURNE</u>				State	ZIP code																																																																																																																																																																																						
Foreign country name <u>AUSTRALIA</u>		Foreign province/state/county <u>VIC</u>		Foreign postal code <u>3000</u>																																																																																																																																																																																							
Filing Status <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																																																																																																																																											
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Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	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	Additional deductions from Schedule 1-A, line 38	13c	
	14	Add lines 12 through 13c	14	5,000
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	345,000
	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	90,297
	17	Amount from Schedule 2 (Form 1040), line 3	17	
	18	Add lines 16 and 17	18	90,297
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	90,297	
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	90,297
Payments and Refundable Credits	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	2025 estimated tax payments and amount applied from 2024 return	26	90,297
	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 <input type="checkbox"/>	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	90,297	
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 2026 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	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
	Firm's name	Phone no.		Check if: <input type="checkbox"/> Self-employed
	Firm's address	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

2025
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**Caution:** If you made a gift and got a benefit for it, see instructions.

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	6		
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Other Itemized Deductions

7	Other—from list in instructions. List type and amount: ----- ----- ----- ----- ----- ----- ----- ----- ----- -----	7		
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Total**Itemized Deductions**

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

Cat. No. 72749E

Schedule A (Form 1040-NR) 2025 Created 4/16/25

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

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

Name shown on Form 1040-NR (foreign partner)

JOHN HARRIER

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

2025

Attachment
Sequence No. 7D

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%		06/15/2025	12/31/2025
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) 2025 Created 4/17/25

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Name shown on Form 1040-NR (foreign partner)

<p>Your identifying number</p>

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

[illegible]

DRAFT – DO NOT FILE

DRAFT – DO NOT FILE

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

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.

OMB No. 1545-0074

2025Attachment
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 or Form 1099-DA 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 or Box G checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I 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 or Form 1099-DA 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 or Box J checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L 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

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • 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. <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>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</p> <p>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</p> <p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>	<p>350,000</p> <p></p> <p></p> <p>()</p>
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