

**ATS Test Scenario 5**  
**Taxpayer: David Peony**  
**SSN: 400-00-1036**

**Test Scenario 5 includes the following forms:**

- **Form 1040**
- **Form W-2**

**Additional Information:**

**Taxpayer Date of Birth = August 16, 1988**

**Taxpayer has not enrolled in an Affordable Care Health Plan.**  
**Form 1040 line 61, Shared Responsibility Payment enter amount.**

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial

David

Last name

Peony

Your social security number

4 0 0 0 0 1 0 3 6

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

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

10309 fern Valley Road

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Lawrence, NC 27707

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

Foreign country name

Foreign province/state/county

Foreign postal code

## Filing Status

1 ☒ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

## Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☐ Spouse . . . . .

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)If more than four dependents, see instructions and check here ▶ ☐

Boxes checked on 6a and 6b

1

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

1

d Total number of exemptions claimed . . . . .

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .

8a Taxable interest. Attach Schedule B if required . . . . .

b Tax-exempt interest. Do not include on line 8a . . . . .

8b

9a Ordinary dividends. Attach Schedule B if required . . . . .

b Qualified dividends . . . . .

9b

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . .

11 Alimony received . . . . .

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797 . . . . .

15a IRA distributions . . . . .

16a Pensions and annuities . . . . .

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F . . . . .

19 Unemployment compensation . . . . .

20a Social security benefits . . . . .

21 Other income. List type and amount . . . . .

22 Combine the amounts in the far right column for lines 7 through 21. This is your total 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 W-2, see instructions.

## Adjusted Gross Income

23 Reserved . . . . .

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .

25 Health savings account deduction. Attach Form 8889 . . . . .

26 Moving expenses. Attach Form 3903 . . . . .

27 Deductible part of self-employment tax. Attach Schedule SE . . . . .

28 Self-employed SEP, SIMPLE, and qualified plans . . . . .

29 Self-employed health insurance deduction . . . . .

30 Penalty on early withdrawal of savings . . . . .

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction . . . . .

33 Student loan interest deduction . . . . .

34 Reserved . . . . .

35 Domestic production activities deduction. Attach Form 8903 . . . . .

36 Add lines 23 through 35 . . . . .

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,200  
Married filing jointly or Qualifying widow(er), \$12,400  
Head of household, \$9,100

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1950, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1950, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked ▶ 39a</b> <input type="checkbox"/>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	
<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	
<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
<b>53</b>	Residential energy credit. Attach Form 5695	<b>53</b>	
<b>54</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>	
<b>55</b>	Add lines 48 through 54. These are your <b>total credits</b>	<b>55</b>	
<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	

**Other Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	
<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	
<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	<b>61</b>	
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>	
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	
<b>65</b>	2014 estimated tax payments and amount applied from 2013 return	<b>65</b>	
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	
<b>b</b>	Nontaxable combat pay election <b>66b</b>		
<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
<b>70</b>	Amount paid with request for extension to file	<b>70</b>	
<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	
<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>73</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> Reserved <b>d</b> <input type="checkbox"/>	<b>73</b>	
<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	

**Refund**

Direct deposit? See instructions.

<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	
<b>76a</b>	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>76a</b>	
<b>b</b>	Routing number <b>0 1 1 2 4 4 8 8 4</b> <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <b>3 4 5 6 7 8 9</b>		

**Amount You Owe**

<b>77</b>	Amount of line 75 you want <b>applied to your 2015 estimated tax</b>	<b>77</b>	
<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions	<b>78</b>	
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</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) ▶
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**Sign Here**


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

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	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P00000007</b>
Firm's name ▶ <b>Scrubs Accounting</b>				Firm's EIN ▶
Firm's address ▶ <b>2727 Main St. Lawrence, NC 27707</b>				Phone no. <b>800-555-9000</b>

		<b>a</b> Employee's social security number 400-00-1036		OMB No. 1545-0008		<b>Safe, accurate, 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) 00-0000099				<b>1</b> Wages, tips, other compensation 40000		<b>2</b> Federal income tax withheld 4534					
<b>c</b> Employer's name, address, and ZIP code  Mobile Accessories for Cell 8143 Juniper St. Lawrence, NC 27707				<b>3</b> Social security wages 40000		<b>4</b> Social security tax withheld 2480					
				<b>5</b> Medicare wages and tips 40000		<b>6</b> Medicare tax withheld 580					
				<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.  David Peony 10309 Fern Valley Road Lawrence, NC 27707				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o l l e					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o o l l e					
				<b>14</b> Other		<b>12c</b> C o o l l e					
						<b>12d</b> C o o l l e					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number NC      00-0000088		<b>16</b> State wages, tips, etc. 40000		<b>17</b> State income tax 610		<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

2014

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.