



Department of the Treasury
Internal Revenue Service
Large Business and International
3651 South IH 35
STOP 4302 AUSC
Austin TX 73301

Date:
May 27, 2022
Taxpayer ID number (last 4 digits):
1512
Form:
1040NR
Tax periods ended:
December 31, 2019

Chanakya Ramula
7920 Atwater Ln Apt 302
Memphis TN 38119-9186
United States

Person to contact:
Norberto Lopez
Employee ID number:
1000182616
Contact telephone number:
737-800-7559
Contact fax number:
855-727-9577 /901-462-8083
Refer reply to:
STOP 4302 AUSC
Last date to respond to this letter:
June 26, 2022

Dear Chanakya Ramula:

We have enclosed two copies of our examination report showing the changes we made to your tax for the period(s) shown above. Please read the report and tell us whether you agree or disagree with the changes. (This report may not reflect the results of later examinations of partnerships, "S" Corporations, trusts, etc., in which you have an interest. Changes made to those tax returns could affect your tax.)

IF YOU AGREE with the changes in the report please sign, date, and return one copy to us by the response date shown above. If you filed a joint return, both taxpayers must sign the report. Enclose payment for tax, interest and any penalties due. Please make your check or money order payable to the **United States Treasury**. You can contact the person identified above to determine the total amount due as of the date you intend to make payment.

IF YOU CAN'T PAY the full amount you owe now, pay as much as you can, and sign, date, and return one copy of the report, as explained above. We explain payment options in the enclosed Publication 3498, The Examination Process. You can also find more information regarding payment options by visiting Tax Topic 202 at www.irs.gov/taxtopics/tc202.html and www.irs.gov/payments.

IF YOU DON'T AGREE with the changes shown in the examination report, you should do one of the following by the response date.


- Mail us any additional information that you would like us to consider
- Discuss the report with the examiner
- Discuss your position with the examiner's supervisor
- Request a conference with an Appeals Officer, as explained in the enclosed Publication 3498, The Examination Process. Publication 3498 also explains Your Rights as a Taxpayer and The Collection Process.

IF YOU DON'T TAKE ANY ACTION by the response date indicated in the heading of this letter, we will process your case based on the information shown in the report. We will send you a statutory notice of deficiency that gives you 90 days to petition the United States Tax Court. If you allow the 90-day period to expire without petitioning the tax court, we will bill you for any additional tax, interest, and penalties.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter. When you write to us, please include your telephone number and the best time for us to call you if we need more information. We have enclosed an envelope for your convenience.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Norberto Lopez". The signature is written in a cursive style with a large initial "N".

For Michael B. Hessert
Group Manager

Digitally signed by Norberto
Lopez
Date: 2022.05.23 09:46:29
-05'00'

Enclosures:
Examination Report (2)
Form 9465
Publication 3498
Envelope

Form 4564 (Rev. September 2006)	Department of the Treasury – Internal Revenue Service	Request Number
	Information Document Request	0001
To: (Name of Taxpayer and Company Division or Branch) Chanakya Ramula		Subject Student Loan Interest Deduction
Please return Part 2 with listed documents to requester identified below		SAIN number
		Submitted to: Chanakya Ramula
		Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201912

Please provide the information and documentation listed below. The supporting documents on each item must be complete enough for us to make a fair determination. We will not consider disorganized, incomplete, or illegible documents or those submitted for the wrong tax year. Do not submit more than one copy of any document. Failure to provide complete documentation as outlined below may result in the disallowance of your claimed items. Send only photocopies of all documents used for verification. **PLEASE DO NOT SEND ORIGINAL DOCUMENTS WITH YOUR REPLY.**

Student Loan Interest Deduction

Please provide the following documentation for student loan interest deduction you claimed on your 2019 tax return:

1. A copy of Form 1098-E (Student Loan Interest Statement) or a similar document from the lender showing that the loan was a student/education loan and verifying the amount that was claimed as a student loan interest deduction, which may include, but is not limited to, the following:

- A. Promissory notes
- B. Disclosure statements
- C. Award letters
- D. Correspondences between you and the lender
- E. Records of payments with a breakdown of interest and principal

Information due by 06/26/2022 At next appointment Mail in

From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	Norberto Lopez, Tax Examiner	1000182616	05/27/2022
	Office Location: 3651 South IH 35 Stop 4302 AUSC Austin, TX 78741		Phone: 737-800-7559 Fax: 855-727-9577 /901-462-8083

Form 4564 (Rev. September 2006)	Department of the Treasury – Internal Revenue Service Information Document Request	Request Number 0001
---	--	------------------------

To: (Name of Taxpayer and Company Division or Branch) Chanakya Ramula <i>Please return Part 2 with listed documents to requester identified below</i>	Subject Student Loan Interest Deduction	
	SAIN number	Submitted to: Chanakya Ramula
	Dates of Previous Requests (mmddyyyy)	

Description of documents requested

Tax Period(s): 201912

2. Records of payment to qualified universities and colleges for qualified college education expenses funded by the student loan, which may include, but are not limited to, the following:
 - A. Form 1098-T (Tuition Statement) or other tuition billings, statements, or receipts
 - B. Bank transfers or canceled checks
3. Records from the qualified education institution to verify that the taxpayer was enrolled there for at least half-time in a degree program.
4. Documents to show what items were included in the total amount of the deduction, such as loan origination fees, capitalized interest, interest on revolving lines of credit, and interest on refinanced student loans.
5. Documents to substantiate that these expenses were qualified education expenses. Please see Publication 970 (Tax Benefits for Education) for more information.

Alien and Residency Status

1. A statement listing the history of your legal immigration status in the United States from your first date of arrival in the U.S. through present. (For example: "In the United States on J-1 visa, 9/1/2012-10/30/2014; present on green card, 10/31/2014-present.")
2. Documentation to establish your first date of arrival in the U.S. and proof of legal immigration status in the United States. For nonresident aliens, this should include a copy of your visa certification and passport showing your visa, as well as all other immigration forms issued by the Department of State to indicate your residency status such as Form I-20, Form DS-2019, Form I-129, etc.

Information due by 06/26/2022 At next appointment Mail in

From:	Name and Title of Requester Norberto Lopez, Tax Examiner	Employee ID number 1000182616	Date (mmddyyyy) 05/27/2022
	Office Location: 3651 South IH 35 Stop 4302 AUSC Austin, TX 78741		Phone: 737-800-7559 Fax: 855-727-9577 /901-462-8083

Form 4564 (Rev. September 2006)	Department of the Treasury – Internal Revenue Service Information Document Request	Request Number 0001
---	--	------------------------

To: <i>(Name of Taxpayer and Company Division or Branch)</i> Chanakya Ramula <i>Please return Part 2 with listed documents to requester identified below</i>	Subject Student Loan Interest Deduction	
	SAIN number	Submitted to: Chanakya Ramula
	Dates of Previous Requests (mmddyyyy)	

Description of documents requested
Tax Period(s): 201912

If you have any questions, please call the number provided below. If you call, please be prepared to leave a message and include your name, phone number, Social Security number, and the reason for your call.

Please respond by the date indicated below. To expedite the process, we recommend faxing your response to us at the following number (855)727-9577.

Information due by 06/26/2022 At next appointment Mail in

From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	Norberto Lopez, Tax Examiner	1000182616	05/27/2022
	Office Location: 3651 South IH 35 Stop 4302 AUSC Austin, TX 78741		Phone: 737-800-7559 Fax: 855-727-9577 /901-462-8083