

Department of the Treasury
Internal Revenue Service

Rakesh Medara
6350 South Havana Street
Apartment 1324
Engelwood CO 80111-5661



Department of the Treasury
Internal Revenue Service
Large Business and International
3651 South IH-35
Stop 4303 AUSC
Austin TX 73301-4303

Date:
January 28, 2022
Taxpayer ID number (last 4 digits):
7885
Form:
1040-NR
Tax periods ended:
2019

Rakesh Medara
6350 South Havana Street
Apartment 1324
Engelwood CO 80111-5661

Person to contact:
Elizabeth A Smith, Stop 4303 AUSC
Employee ID number:
1000181320
Contact telephone number:
737-800-7579
Contact fax number:
855-205-5732 / Intl 304-707-9698
Refer reply to:
Elizabeth A Smith, Stop 4303 AUSC
Last date to respond to this letter:
February 27, 2022

Dear Rakesh Medara,

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.

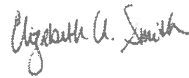
- Mail us any additional information that you would like us to consider
- Discuss the report with the examiner
- Discuss your position with the examiner's supervisor
- Request a conference with an Appeals Officer, as explained in the enclosed Publication 3498, The Examination Process. Publication 3498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



Digitally signed by Elizabeth A.
Smith
Date: 2022.01.15 12:53:00
-06'00'

By Elizabeth Smith 1000181320 Stop 4303 AUSC
For Michael Thurmond Group Manager Team 2118

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

Form **4549**
(December 2020)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer Rakesh Medara		Taxpayer identification number 703-66-7885	Return form number 1040
6350 South Havana Street Apartment 1324 Engelwood CO 80111-5661		Person with whom examination changes were discussed.	Name and title Rakesh Medara
1. Adjustments to income		Period Ended 12/31/2019	Period Ended
a. Student Loan Interest Deduction		2,500.00	
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total adjustments		2,500.00	
3. Taxable income per return or as previously adjusted		41,775.00	
4. Corrected taxable income		44,275.00	
Tax method		TAX TABLE	
Filing status		Single	
5. Tax		5,599.00	
6. Additional taxes/Alternative minimum tax			
7. Corrected tax liability		5,599.00	
8. Less credits	a. b. c. d.		
9. Balance (line 7 less lines 8a through 8d)		5,599.00	
10. Plus other taxes	a. b. c. d.		
11. Total corrected tax liability (line 9 plus lines 10a through 10d)		5,599.00	
12. Total tax shown on return or as previously adjusted		5,049.00	
13. Adjustments to:	a. b. c.		
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)		550.00	
15. Adjustments to prepayment credits - increase (decrease)			
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)		550.00	

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, **you should amend your state return** by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of taxpayer Rakesh Medara	Taxpayer identification number 703-66-7885	Return form number 1040	
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2019	Period Ended	Period Ended
a. Accuracy-IRC 6662	110.00		
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	110.00		
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	550.00		
b. Penalties and additions (line 18) - computed to 01/28/2022	110.00		
c. Interest** (IRC § 6601) - estimated and computed to 02/27/2022	39.63		
d. Amount due or (refund) - (sum of lines a, b, and c)	699.63		

**Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Tax Year 2019, Form 1040-NR Line 33 Student Loan Interest Deduction \$2,500.00

Examiner's signature Elizabeth A Smith	Employee ID 81320	Office LB&I Stop 4303 AUSC	Date 01/28/2022
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Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

Note: If a joint return was filed, BOTH taxpayers must sign

Signature of taxpayer	Date	Signature of taxpayer	Date
By	Title		Date

Accuracy-Related Penalties under IRC 6662

20 Percent Penalty -- Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement);
- (4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	550.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	550.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	110.00
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	110.00

40 Percent Penalty -- Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Gross valuation misstatement (overstatement);
- (2) Non-disclosed transaction lacking economic substance;
- (3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	550.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	550.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Name Of Taxpayer: Rakesh Medara
Identification Number: 703-66-7885

01/28/2022

Total

22.20.00

2019 TAX YEAR INTEREST COMPUTATION

Interest computed to		02/27/2022
Total Tax Deficiency		\$550.00
Plus Penalties*		
Failure to File - IRC 6651	\$.00	
Accuracy Related Penalty - IRC 6662	\$110.00	
Accuracy Related Penalty - IRC 6662A	\$.00	
Civil Fraud - IRC 6663	\$.00	
Manually Computed Penalty	\$.00	
Total Penalties Subject to Interest		\$110.00
Tax Deficiency and Penalties Subject to Interest		\$660.00

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2020--06/30/2020	76	5%	\$5.74
Compound	07/01/2020--12/31/2020	184	3%	\$9.98
Compound	01/01/2021--12/31/2021	365	3%	\$20.58
Compound	01/01/2022--02/27/2022	58	3%	\$3.33

Total Interest \$39.63

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer: Rakesh Medara
Identification Number: 703-66-7885

Total

01/28/2022
22.20.00

2019 - Student Loan Interest Deduction Worksheet

1. Enter total interest paid on qualified student loans, maximum amount allowed is \$2,500	0.00
2. Enter total income before any adjustments to adjusted gross income	56,475.00
3. Enter total adjustments to adjusted gross income	0.00
4. Subtract line 3 from line 2	56,475.00
5. Enter \$70,000 (\$140,000 if married filing jointly)	70,000.00
6. Subtract line 5 from line 4. If zero or less, skip lines 6 and 7, enter -0- on line 8, and go to line 9	
7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	
8. Multiply line 1 by line 7	0.00
9. Student loan interest deduction. Subtract line 8 from line 1	0.00

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer Rakesh Medara	Tax Identification Number (<i>last 4 digits</i>) 7885	Year/Period ended 2019

Student Loan Interest Deduction

Tax Period	Per Return	Per Exam	Adjustment
2019	\$2,500.00	\$0.00	\$2,500.00

Tax Year 2019, Form 1040-NR, Line 33 "Student Loan Interest Deduction" in the amount of \$ 2,500.00

The Internal Revenue Service needs additional substantiation from you regarding your request to be allowed to exclude the amount of \$ 2,500.00 from your taxable earned income for the repayment of a Student Loan during the above-referenced tax year.

Please provide the following information to the IRS:

- 1) Original Loan Application (all pages)
- 2) Banking Documents that show that the Student Loan was transferred to an accredited Educational Institution for Qualified Education Expenses
- 3) A Statement from the Lender showing repayment of the Student Loan (including principal and interest) translated into English
- 4) Your Banking Documents showing the transfer from YOUR bank to the Lender

Student Loan Interest Deduction:

You can take this deduction only if all of the following apply.

You paid interest in 2019 on a qualified student loan (explained later).

You checked filing status box 1, 2, or 6. Your modified AGI is less than \$80,000. Use lines 2 through 4 of the Student Loan Interest Deduction Worksheet—Line 33 to figure your modified AGI.

You are not claimed as a dependent on someone else's (such as your parent's) 2019 tax return.

Use the Student Loan Interest Deduction Worksheet—Line 33 to figure your student loan interest deduction.

Qualified Student Loan

A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who was an eligible student:

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$4,050.00 for 2017), or
 - c. You could be claimed as a dependent on someone else's return.

However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools.

For more details about this deduction, see chapter 4 of Pub. 970.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer Rakesh Medara	Tax Identification Number <i>(last 4 digits)</i> 7885	Year/Period ended 2019

*** The Internal Revenue Service needs additional information from you to determine whether, or not, you are legally entitled to exclude Student Loan Interest Paid during the affected tax year ***

****IMPORTANT INFORMATION – CORRESPONDING OPTIONS****

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer Rakesh Medara	Tax Identification Number (<i>last 4 digits</i>) 7885	Year/Period ended 2019

While we are still accepting mailed responses, we recommend that you do not send your response by mail. You may fax your response to us at (855) 205-5732 or, if you are unable to fax, you may contact the Tax Examiner to set up emailing correspondence as explained below under "Sending & Receiving Correspondence via Email".

To eliminate mailing documents to the extent possible, IRS employees have been temporarily authorized to do the following:

- 1.) Accept images of signatures (scanned or photographed) and digital signatures on documents related to the determination or collection of tax liability. These signatures must be in one of the following file types: tiff, jpg, jpeg, pdf, Microsoft Office suite, or Zip.
- 2.) Accept documents via eFax or secured email. These documents must be in one of the following file types: tiff, jpg, jpeg, pdf, Microsoft Office suite, or Zip.
- 3.) Transmit documents via secured email to taxpayers and/or their authorized representatives if they do not have fax capability.
- 4.) The IRS has provided two digital alternatives for submitting third-party authorizations (Forms 2848 and 8821), Submit Forms 2848 and 8821 Online and Tax Pro Account. Practitioners are encouraged to use these applications.
- 5.) You can mail in a payment to the IRS as instructed on the "How to Pay Your Taxes" page of the Form 4549 Income Tax Examination Report, but you can also make a payment online at www.irs.gov, which is processed more quickly than mailing in a payment.

Sending & Receiving Correspondence via Email:

- 1.) First, you or your Representative must contact the Tax Examiner referenced on your letter of correspondence received, Elizabeth Smith, via phone at (737) 800-7579 in order to verify you or your designated Representatives identity and to verbally verify your email address and set you up with an encrypted email password.
- 2.) You or your representative must email the Tax Examiner the following statement of consent before sending or receiving emailed correspondence can be authorized:

"I consent to receive encrypted documents by email from Elizabeth Smith and associated IRS personnel for the duration of this [examination/collection activity/appeal/etc.]."

Your consent is valid for the span of the current compliance interaction only and you or your representative may revoke this consent at any time. If you fail to include this statement in your letter of correspondence, the Tax Examiner will be unable to send or receive any correspondence via email from you.

- 3.) Understand that communications via unencrypted email over the internet are not secure. Except for minimal identifying information in the body of the email, you should keep sensitive information out of the subject line and body of emails and use the designated password given to you by the Tax Examiner to be able to view the password-protected encrypted attachments emailed to you via SecureZip. Transmit any potentially sensitive information, including personally identifiable information (PII), only via encrypted, password-protected attachments. Never include your designated password in any correspondence.

Refer to the User Guide at www.IRS.gov/UsingEmail for additional information about encrypting files and sending documents to IRS by email.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer Rakesh Medara	Tax Identification Number <i>(last 4 digits)</i> 7885	Year/Period ended 2019

Statutory-Student Loan Interest Deduction

Tax Period 2019	Per Return \$2,500.00	Per Exam \$0.00	Adjustment \$2,500.00
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Certain deductible expenses are limited by income, contributions, and/or a specific dollar amount. Since the credit you claimed either exceeds the limit or your income was changed by adjustments made to your return, the deductible portion of your expense changed.

Form 4564 (Rev. September 2006)	Department of the Treasury – Internal Revenue Service Information Document Request	Request Number 001-0001
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To: (Name of Taxpayer and Company Division or Branch) Rakesh Medara	Subject Substantiation for Student Loan Interest \$2,500.00	
	SAIN number	Submitted to: Rakesh Medara
	Dates of Previous Requests (mmddyyyy)	

Please return Part 2 with listed documents to requester identified below

Description of documents requested
Tax Period(s): 201912

Tax Year 2019, Form 1040-NR Line 33 Student Loan Interest Deduction \$2,500.00

Please complete the enclosed questionnaire Forms 9210 & 9250.
Provide the information requested below for tax year 2019.
Do not submit more than one COPY of any document. If any of the following items are not applicable, state N/A and, if necessary, provide an explanation of why that information is not relevant. Also provide English translations and convert any foreign currency to USD.

Alien and Residency Status (Tax Year 2019):

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, 6/1/2018-6/1/2020; present on green card, 10/13/2017-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, Form I-94, etc.
3. Transcripts showing your enrollment at a University or other educational institution, from first date of arrival in the U.S. through present (it can be a copy of an official transcript). Include Forms I-20 with OPT/CPT status pages, I-94 with travel history.

Student Loan Interest (Tax Years 2019):

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

1. A copy of Form 1098-E (Student Loan Interest Statement) or a similar document from a lender showing the amount that was claimed as a student loan interest deduction, which may include, but is not limited to, the following:
 - A. Promissory notes – Provide a copy of your Loan Agreement with your Lender/Bank.
 - B. Disclosure statements
 - C. Award letters
 - D. Correspondences between you and the lender

Information due by <u>02/28/2022</u>		At next appointment <input type="checkbox"/>	Mail in <input checked="" type="checkbox"/>
From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	Elizabeth A Smith, Tax Examiner	81320	01/28/2022
	Office Location: 3651 South IH-35 Stop 4303 AUSC Austin, TX 73301-4303		Phone: 737-800-7579 Fax: 855- 855-205-5732/Intl 304-707-

Form 4564 (Rev. September 2006)	Department of the Treasury – Internal Revenue Service Information Document Request	Request Number 001-0001
To: (Name of Taxpayer and Company Division or Branch) Rakesh Medara		Subject Substantiation for Student Loan Interest \$2,500.00
Please return Part 2 with listed documents to requester identified below		SAIN number Submitted to: Rakesh Medara
		Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201912

- E. Records of payments with a breakdown of interest and principal– Provide a statement from your Lender/Bank stating how much Principal & Interest you paid in the corresponding tax years. All currency must be converted to USD by the Lender/Bank.
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, University Account Statements/Activity, 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.

Information due by <u>02/28/2022</u>		At next appointment <input type="checkbox"/>	Mail in <input checked="" type="checkbox"/>
From:	Name and Title of Requester Elizabeth A Smith, Tax Examiner	Employee ID number 81320	Date (mmddyyyy) 01/28/2022
	Office Location: 3651 South IH-35 Stop 4303 AUSC Austin, TX 73301-4303		Phone: 737-800-7579 Fax: 855- Fax: 855-205-5732/Intl 304-707-

Taxpayer's name and address
Rakesh Medara

In reply refer to:
Elizabeth Smith Stop 4303 AUSC

Tax year
2019

Last four digits of Social Security Number
7885

Principal place of employment

Furnish the following information concerning your alien status in the United States during the above tax year.

1. Name of country of which you are now a citizen or subject

2. Name of country in which you claimed residence during the above tax year

3. Visa Type (*Letter and Number*) under which you first entered the United States

4. List all other Visa Types which you held (*Letter and Number*), and dates obtained, if different than Visa shown in item 3, including Visa currently held

Visa Type	Date Obtained

5. For what reason did you come to the United States

- Education Work Vacation Teaching Foreign government employee Other

If Other, explain

6. What was the date of your initial arrival in the United States

7. How long do you expect to remain in the United States

8. Did you change your original intention about the length of your stay

- Yes No

If Yes, explain

9. Did you ever apply for and/or have been granted lawful permanent residence in the United States (*hold a Green Card*)

- Yes No

If Yes, explain

10. Did your family accompany you to the United States

- Yes No Not married

If Yes, what type of visa did your family enter the United States on (*Number and Letter*)

Did your spouse, or any other member of your family, work in the United States

- Yes No

If Yes, please furnish us a copy of their U.S. Federal income tax return

11. Were you employed in the United States Yes No

If Yes, please complete the following

a. Were there any restrictions on the length of your employment Yes No

b. If Yes to a. above, please state what the restrictions were

c. Name and address of employer

12. Did you file a foreign income tax return with a foreign country while you were a resident in the United States Yes No

If Yes, please provide us with a copy of the foreign tax return

13. Are you employed in the United States by the same employer for whom you worked in the foreign country prior to your move to the United States Yes No Not employed

14. Did you leave the United States after you first arrived Yes No Did not leave

If Yes, please complete the following

Did you intend to return Yes No

When did you intend to return? _____

Did you obtain a reentry permit Yes No

What was the expiration date (including any extensions) of the permit _____

Did you give up your United States residence when you departed the United States Yes No

What was the date of your final departure from the United States _____

How much income did you earn outside the United States in the year of your final departure _____

15. Please provide us in the space below all the dates of your arrival in, and departures from, the United States from the date you first arrived in the United States, and the purpose of each departure from the United States

Arrival Date	Departure Date	Purpose

Remarks

Certification: Under penalty of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete

Taxpayer's signature

Date

Taxpayer's name and address
Rakesh Medara

Tax Year
2019
SSN
7885

Please furnish the following information to support the tax treaty benefits which you claimed on your United States Federal income tax return for the tax year shown above.

Part I - To be completed by all taxpayers

1. I am claiming benefits under Article _____ of the tax treaty between the United States and _____
(Number) (Country)
2. I have claimed the benefits shown in Item 1 for the past _____ years.
3. I am a citizen of _____
(Country)
4. I am a resident of _____
5. I entered the United States under a _____ visa.
(Letter & Number)
6. My initial date of entry into the United States was _____
(Day, Month, Year)
7. The following are my arrival and departure dates since my initial date of entry:

Arrivals (Month, Day, Year)	Departures (Month, Day, Year)

8. Please check one of the following:
 - a. I am still living in the United States and intend to remain until _____
 - b. I am no longer living in the United States.
9. The primary purpose of my visit to the United States was for _____

Part II - To be completed by teachers and researchers only

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. I came to the United States at the invitation of: <ol style="list-style-type: none"> a. <input type="checkbox"/> United States Government or Agency b. <input type="checkbox"/> Educational Institution c. <input type="checkbox"/> Private Organization d. <input type="checkbox"/> Other (Please explain.) _____

_____ <p style="margin-left: 20px;"><i>Please attach a copy of your invitation from the applicable source.</i></p> | <ol style="list-style-type: none"> 2. I performed the following service for the organization indicated in Part II, Item 1: <ol style="list-style-type: none"> a. <input type="checkbox"/> Teaching b. <input type="checkbox"/> Research in the public interest c. <input type="checkbox"/> Research for a private organization d. <input type="checkbox"/> Combination of teaching and research
<i>If checked, please indicate the percentage of time spent on each.</i>
_____ % Teaching _____ % Research |
|---|--|

Part III - To be completed by students, apprentices, and trainees only

1. My occupation before coming to the United States was _____
(Kind of Occupation)
2. My occupation when I return to my country will be _____
(Kind of Occupation)
3. I came to the United States at the invitation of:
- a. United States Government or Agency
 - b. Educational Institution
 - c. Private Organization
 - d. Other (Please explain.) Please attach a copy of your invitation from the applicable source. _____

4. I received my salary from _____
(Name of Payer)
5. I received my grant from _____ If you received a grant, please enclose a copy.
(Grantor)
6. I was a full time student at _____
Please enclose a statement from the educational institution showing the dates of your attendance
-

Part IV- Remarks

Certification: Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct and complete.

Your signature

Date