## Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

## IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Taxpayer's name
Part I Tax Return Information — Tax Year Ending December 31, 2022 (Enter year you are authorizing.)  Enter whole dollars only on lines 1 through 5.  Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.  1 Adjusted gross income
Enter whole dollars only on lines 1 through 5.  Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.  1 Adjusted gross income
Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.  1 Adjusted gross income
Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.  1 Adjusted gross income
Total tax
Part II
Amount you want refunded to you  Amount you want refunded to you  Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)  Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best or my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income return (original or amended) I am now authorizing, and to the best or any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financia Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of resident day, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) payment, I must contact the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) payment, I must contact the U.S. Treasury Financial institutions involved in the processing of the electronic payment or the payment of the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment payment, I must contact the U.S. Treasury Financial Agent to the payment of the payment (settlement) date. I also authorize the financial institution in
Amount you want refunded to you  5 Amount you owe  Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)  Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best only knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing, a consent to allow my intermediate service product, transmitter, or electronic return originator (ERC to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reaso for any delay in processing the return or returnd, and (c) the date of any returnd. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to intitiate an ACH electronic funds withdrawal (direct debt) eithy to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until 1 notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitione
Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)  Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best or wy knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return or income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERC to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt crassn for rejection of the transmission, (b) the reaso for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financia Agent to treason for rejection of the transmission, (b) the reaso for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financia Agent to treason for rejection of the transmission, (b) the reason for my federal taxes so wed not his return and/or a payment of estimated tax, and the financial institution advince to the tentre of the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) payment, I must contact the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) payment. I must contact the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) payment. I must contact the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) payment. I must contact the U.S. Treasury Financial Agent to terminate the authorization to the payment.
Part II
Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERC to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reaso for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financia Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, meterorized the process of the electronic payment of the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO
my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income ta return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERC to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reaso for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financia Agent to initiate an ACH electronic funds withdrawal (direct debti) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until 1 notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, meteorial transmission (PIN) below is my signature for the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must
Taxpayer's PIN: check one box only    I authorize   GLOBAL   TAXES   LLC   ERO firm name   signature on the income tax return (original or amended)   am now authorizing.
I authorize GLOBAL TAXES LLC
ERO firm name signature on the income tax return (original or amended) I am now authorizing.  ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box onl if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part I below.  Your signature ▶ P. PİVYA  Date ▶ 03/13/2023  Spouse's PIN: check one box only ☐ I authorize to enter or generate my PIN Enter five digits, but don't enter all zeros  ERO firm name signature on the income tax return (original or amended) I am now authorizing. ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box onlif you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part I
I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part I below.  Your signature ▶ P. PiVW  Date ▶ 03/13/2023  Spouse's PIN: check one box only  I authorize to enter or generate my PIN Enter five digits, but don't enter all zeros  I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box onlify you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part I
Spouse's PIN: check one box only  I authorize  ERO firm name signature on the income tax return (original or amended) I am now authorizing.  I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box onlif you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part I
I authorize to enter or generate my PIN Enter five digits, but don't enter all zeros  I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing.  I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part I
ERO firm name signature on the income tax return (original or amended) I am now authorizing.  I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box onlif you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part I
signature on the income tax return (original or amended) I am now authorizing.  I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box onl if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part I
I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box <b>onl</b> if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN method. The ERO must complete Part I
if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part I
Spouse's signature ▶ Date ▶
Practitioner PIN Method Returns Only—continue below
Part III Certification and Authentication — Practitioner PIN Method Only
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.  2 2 2 4 9 6 6 1 9 8 9
Don't enter all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am not authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Providers of Individual Income Tax Returns.
ERO's signature ▶ Date ▶
ERO Must Retain This Form — See Instructions Don't Submit This Form to the IRS Unless Requested To Do So

# Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien Income Tax Return

2022

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Ja	n. 1–D	Dec. 31, 2022, or other tax year begin	nning	ing, 2022, ending, 20					See separate nstructions.
Filing Status		Single Married filing se	. , ,	,	ng surviving spouse	` '		tate	☐ Trust
Check only one box.				. , , , ,	•	·			
Your first name and middle initial Last name You							Your ic	-	ring number ons)
DIVYA			PARU	CHURI			737-	-88-	3137
Home address	(numl	ber and street). If you have a P.O. be	ox, see ins	structions.			•		Apt. no.
1405 STR	ATFO	RD DRIVE							
City, town, or p	ost of	ffice. If you have a foreign address,	also comp	lete spaces below.		State		ZIP c	ode
KENT						OH		442	40
Foreign country	y nam	e	Foreig	n province/state/county		Foreign	postal co	de	
Digital Assets		ny time during 2022, did you: (a) recervise dispose of a digital asset (or a					or (b) sell,		inge, gift, or Yes 🔀 No
Dependents	5					(4) Ch	eck the bo	x if qua	lifies for (see inst.):
(see instructions)		(1) First name Last nam	ne	(2) Dependent's identifying number	(3) Relationship to y	ionship to you Child to		ax credit Credit for of dependen	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(a) Helations					
If more than four							H		
dependents, see instructions and							H		
check here							H		
Income	1a	Total amount from Form(s) W-2, b	ox 1 (see i	instructions)			. 1a		2,798.
Effectively	b	Household employee wages not re	,	,					,
Connected	С	Tip income not reported on line 1a	•	, ,					
With U.S.	d								
Trade or	е	Medicaid waiver payments not rep Taxable dependent care benefits to		. ,	,				
Business	f	Employer-provided adoption bene		•					
Duomicoo	g	Wages from Form 8919, line 6.		•					
Attach	h	Other earned income (see instruct							
Form(s) W-2, 1042-S,	i	Reserved for future use							
SSA-1042-S,	i	Reserved for future use	. 1j						
RRB-1042-S,	k	Total income exempt by a treaty fr							
and 8288-A here. Also									
attach	z	Add lines 1a through 1h					. 1z		2,798.
Form(s)	2a	Tax-exempt interest	2a	<b>b</b> Tax	cable interest		. 2b		
1099-R if tax was	3a	Qualified dividends	3a	<b>b</b> Ord	dinary dividends .		. 3b		
withheld.	4a	IRA distributions	4a	<b>b</b> Tax	cable amount		. 4b		
If you did not	5a	Pensions and annuities	5a	<b>b</b> Tax	kable amount		. 5b		
get a Form	6	Reserved for future use					. 6		
W-2, see instructions.	7	Capital gain or (loss). Attach Sche							
	8	Other income from Schedule 1 (Fo	. 8						
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	d 8. This is	s your total effectively o	onnected income		. 9		2,798.
	10	Adjustments to income:							
	а	From Schedule 1 (Form 1040), line							
	b	Reserved for future use							
	С	Reserved for future use							
	d	Enter the amount from line 10a. The	. 100	t					
	11	Subtract line 10d from line 9. This	. 11		2,798.				
	12	Itemized deductions (from Schededuction (see instructions).	ard eaty 12		12,950.				
	13a								
	b	Exemptions for estates and trusts only (see instructions)							
	С								
	14	<b>4</b> Add lines 12 and 13c							12,950.
	15	Subtract line 14 from line 11. If zer	o or less.	enter -0 This is your ta	xable income		. 15		0.

Form 1040-NR (2	2022)								Page <b>2</b>	
Tax and	16	Tax (see instructions). Check if ar	ny from For	m Form(s): <b>1</b> 8814 <b>2</b> 4972 <b>3 16</b>						
Credits	17 Amount from Schedule 2 (Form 1040), line 3							17	0.	
	18	Add lines 16 and 17		18	0.					
	19	Child tax credit or credit for other		19						
	20	Amount from Schedule 3 (Form	1040), line	8				20		
	21 Add lines 19 and 20									
									0.	
	23a	Tax on income not effectively co								
		Schedule NEC (Form 1040-NR),	line 15 .			23a				
	b	Other taxes, including self-empl	oyment ta	x, from Schedul						
		line 21				23b				
	С	Transportation tax (see instruction	ons)			23c				
	d       Add lines 23a through 23c							23d		
	24	Add lines 22 and 23d. This is yo	ur <b>total ta</b>	x				24	0.	
Payments <b>Payments</b>	25	Federal income tax withheld from								
	а	Form(s) W-2				25a	163.	_		
	b	Form(s) 1099				25b		_		
	С	Other forms (see instructions)				25c		_	1.50	
	d	Add lines 25a through 25c						25d	163.	
	е	Form(s) 8805						25e		
	f	Form(s) 8288-A						25f		
	g	Form(s) 1042-S						25g 26		
	26 2022 estimated tax payments and amount applied from 2021 return									
	30	Reserved for future use				30				
	31	Amount from Schedule 3 (Form				31		4		
	32	,	, .					32		
	<ul> <li>32 Add lines 28, 29, and 31. These are your total other payments and refundable credits</li> <li>33 Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments</li></ul>									
Refund	34								163. 163.	
neiuna	d 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> 35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here								163.	
Direct deposit?	b	Routing number   0   4   4   0   0   0   3   7   c Type:   Checking   S						35a		
See instructions.	d	Account number 8 9 5 3 5 3 6 3 6								
	е									
	enter it here.									
	36 Amount of line 34 you want applied to your 2023 estimated tax									
Amount	37 Subtract line 33 from line 24. This is the <b>amount you owe</b> .									
You Owe		For details on how to pay, go to	www.irs.g	ov/Payments or	see instructions			37		
	38	Estimated tax penalty (see instru		ow. 🛛 No						
Third	Do you want to allow another person to discuss this return with the IRS? See instructions.									
Party							nal identif	ication,		
Designee	name nonumber (									
	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	Your signature			Date Your occupation				e IRS se	ent you an Identity	
Here				SOFTWARE ENGINEER				r	PIN, enter it here	
					(see	inst.)				
	Phone		Duni	Email address						
Paid	Prepa	ırer's name		Preparer's signature Date					Check if:	
Preparer						P0247		Self-employed		
Use Only	Firm's name VENCE OBEAL PAVANTESMAR INCOMPALLY							Phone no. (678)965-9522		
-	rirm's	address 245 ROONEY (	LI E BE	KUNSWICK N	J 08816		Firm's E	11 <b>1</b> 8	8-2145487	

#### **SCHEDULE NEC** (Form 1040-NR)

### Tax on Income Not Effectively Connected With a U.S. Trade or Business

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1040NR for instructions and the latest information. Attach to Form 1040-NR.

<b>ZUZZ</b>
Attachment Sequence No. <b>7B</b>

Name shown on Form 1040-NR DIVYA PARUCHURI

Your identifying number 737-88-3137

Enter a	ımount of income und	er the	appropriate rate of tax. See instructions.								
	Nature of Income					(a) 10%	<b>(b)</b> 15%	(c) 30%	(d) Othe	er (specify)	
						(2) 1070	(2) .070	(0, 0070	%	%	
1	Dividends and divide	end eq	uivalents:								
а	Dividends paid by U.	S. co	porations	1a							
b		-	corporations		1b						
С	Dividend equivalent p	t payments received with respect to section 871(m) transactions									
2	Interest:										
а											
b			ns		2b						
С					2c						
3			s, trademarks, etc.)		3						
4	Motion picture or TV	соруг	right royalties		4						
5	Other royalties (copy	rights	, recording, publishing, etc.)		5						
6	6 Real property income and natural resources royalties				6						
7	Pensions and annuities				7						
8	Social security benefits										
9			elow		9						
10	If zero or less, enter a Winnings b Losses		anada only. Enter net income in column (c)	).							
а											
b					10c						
11	Note: Losses not allo	owed	dents of countries other than Canada.		11						
12	Other (specify):			12							
13			columns (a) through (d)		13						
14	_		tax at top of each column		14						
15						through (d) of line 1	4. Enter the total her	and on Form 1040	-NR. line 23a <b>15</b>		
			Capital Gains and						,		
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).		16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy		(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).	
exchan	property sales or ges that are effectively										
connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.										)	
		18	Capital gain. Combine columns (f) and (	(g) of line 17	7. Ente	er the net gain her	e and on line 9 ab	ove. If a loss, ente	er -0 <b>18</b>		

#### SCHEDULE OI (Form 1040-NR)

Other Information

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

Attach to Form 1040-NR.

Answer all questions.

2022 Attachment Sequence No. 7C

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR Your identifying number DIVYA PARUCHURI 737-88-3137 Α Of what country or countries were you a citizen or national during the tax year? INDIA In what country did you claim residence for tax purposes during the tax year? United States В С Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . . . X No Were you ever: ☐ Yes X No 1. A U.S. citizen? X No If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. 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. Ε immigration status on the last day of the tax year. F1 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . . . . . . . . . Yes If you answered "Yes," indicate the date and nature of the change: G List all dates you entered and left the United States during 2022. See instructions. Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Date entered United States Date entered United States Date departed United States Date departed United States mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2020 \_\_\_\_\_\_, 2021 \_\_\_\_\_\_, and 2022 \_\_\_\_\_\_365 \_\_\_. Yes X No Т If "Yes," give the latest year and form number you filed: X No Yes J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a Yes No Κ Yes X No No If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . . . . . . . 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 (d) Amount of exempt claimed in prior tax years income in current tax vear (e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 No 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes X 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 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 . . . . . . . . . . . . . . . . .