



BHUVANESHWARR RAMALINGAM  
1616 DR MARTIN LUTHER JR AVENUE NE, APT NO 7  
ALBUQUERQUE, NM 87106

Dear BHUVANESHWARR,

Enclosed please find two copies of your 2020 federal income tax return, which you prepared through Sprintax tax software.

File one copy with the Internal Revenue Service and retain the second copy for your records.

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### Tax Summary

<i>Filing Status</i>	Other single nonresident alien
<i>Gross Income</i>	\$12303
<i>Federal Adjusted Gross Income</i>	\$11832
<i>Federal Taxable Income</i>	\$0
<i>Refund Amount</i>	\$608

We have attached instructions detailing how to file your tax return with the IRS.

### How much is my refund?

Your federal tax refund is \$ 608. This will be deposited directly into your checking account.

### How do I file my tax return?

Your tax return must be received by May 17th. However, we recommend you mail your federal return as soon as possible using the United States Post Office certified mail service, to:

**Department of the Treasury**

Internal Revenue Service

Austin, TX 73301-0215

If you want to use approved Private Delivery Service, please mail it to:

**Austin - Internal Revenue Submission Processing Center**

3651 S IH35,  
Austin, TX 78741

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### **When will I receive my refund?**


The IRS will take between 4-6 weeks to process your return, however exact timelines are determined by the IRS.

You can check the status of your federal tax refund at any time by using "Where's My Refund?", an interactive tool available on [www.irs.gov](http://www.irs.gov). You can also call the IRS TeleTax System at (800) 829-4477 or the IRS Refund Hotline at (800) 829-1954.

When you call the IRS or visit the website, you'll need the following:

- ▶ The first SSN/ITIN shown on your federal tax return. If you recently applied for an ITIN, you will need to wait for your ITIN notice in order to check your refund status online or you can just call with a copy of your tax return in front of you.
- ▶ Your filing status (as indicated at the top of your 1040-NR, Filing status section)
- ▶ The exact amount of the refund shown on your federal return (\$amount of the refund)

## Federal Tax Return checklist

1. Review and sign the following form(s) where indicated with a pen mark 

Form	Action
1040-NR	Sign on page 2
W8BEN	Sign on page 1 (if present)
8843	No need to sign when attached to 1040-NR

2. Attach copies of all your income and tax withholding statements showing the US income sources you used to prepare your tax return:

Income Document	Quantity
1042-S, Copy C *	1
W-2 form(s), Copy B *	1
1099-DIV, Copy B	1
1099-Misc, Copy B	1
1099-B, Copy B	1

\* - If there is a difference between the relevant copies B and C, please attach respectively Copy C of Form W-2 and Copy B of Form 1042-S to your Federal tax return.

3. Confirm that the SSN on all your W2(s) is correct.

3.1. If you don't have your W2(s) or your SSN on your payment document(s) is incorrect, then you'll need to obtain an updated W2 from your employer(s)

4. We recommend you mail your federal return with all necessary supporting documents and attachments as soon as possible using the United States Post Office certified mail service, to:

**Department of the Treasury**  
Internal Revenue Service  
Austin, TX 73301-0215

If you want to use approved Private Delivery Service, please mail it to:

**Austin - Internal Revenue Submission Processing Center**  
3651 S IH35,  
Austin, TX 78741

# Federal Tax Return Frequently Asked Questions

## **How long will it take to process my US tax return?**

The IRS will take between 4-6 weeks to process your return, however exact timelines are determined by the IRS.

## **What is the May 17th deadline?**

The May 17th tax deadline is the date by which all tax returns must be filed for the previous year.

If you owe the IRS money and you don't file your tax return by May 17th, the US tax authorities will impose late filing penalties and interest on the amount you owe, so the sooner you submit your tax return, the better.

## **How do I know what's happening with my tax return?**

You can check the status of your federal tax return at any time by using "Where's My Refund?", an interactive tool available at [www.irs.gov](http://www.irs.gov). You can also call the IRS TeleTax System at (800) 829-4477 or the IRS Refund Hotline at (800) 829-1954.

When you call the IRS or visit the website, you'll need the following:

- ▶ The first SSN/ITIN shown on your federal tax return. If you recently applied for an ITIN, you will need to wait for your ITIN notice in order to check your refund status online or you can just call with a copy of your tax return in front of you.
- ▶ Your filing status (as indicated at the top of your 1040-NR, Filing status section)
- ▶ The exact amount of the refund shown on your federal return (\$amount of the refund)

## **What if I don't have a Social Security Number**

If you never received a Social Security Number you'll need to organize a temporary number. This is called an Individual Taxpayer Identification Number (ITIN). If you did not apply for an ITIN within Sprintax, you can still apply for it at [www.taxback.com/usa-ITIN-numbers.asp](http://www.taxback.com/usa-ITIN-numbers.asp).

## **What is a W2 form?**

The W2 form shows the amount of money you earned from that employer and the amount of tax you paid on that income. The W2 form is the official government form you receive from your employer(s) in January after the tax year ends. To claim your US tax refund, the IRS will need copies of your W2 form(s) or final paystips.

If you've misplaced your W2(s) / final paystips or never received it, you'll need to request a new one from your employer.

## **What is a 1042-S form?**

If you've worked as a trainee, student, teacher or researcher in the US on a J or F visa, you might have received a 1042-S form instead of a W2 form.

It outlines income such as scholarships, fellowships, self-employment or grants and any income exempt from tax because of a tax treaty. We can use either the W2 or 1042-S to apply for your tax refund.

You should receive the 1042-S by mid-March of the year following the tax year



## Federal Tax Return Frequently Asked Questions

### **What tax returns can I prepare through Sprintax?**

With Sprintax, you can prepare your Federal and State tax returns, FICA tax claim and other required tax forms. Once your taxes are prepared, you will need to mail them to the IRS. Sprintax cannot e-file them for you or mail them to the IRS for you.

### **Can I use an international tax treaty?**

Depending on your nationality and other conditions you may be able to claim a tax refund under international “tax treaties”, which are agreements between the US and other countries that allow you to claim back tax you paid while working abroad.

Sprintax always checks if you’re eligible for an international tax treaty when we prepare your US tax return. Your eligibility depends on factors like your nationality, length of stay, purpose of stay, type of income, your visa and other.

### **Could I owe money to the US tax authorities?**

Depending on how your employer taxed you and what the actual tax liability under the tax law is, you may owe tax or be due a tax refund. If you have a tax liability or if other particular factors apply, then you have an obligation to file a tax return. Sprintax takes into consideration all of these factors.

Remember, if you owe money and don’t file your return before the May 17 deadline, you’ll get penalties and fines added to the amount you owe.



FEDERAL TAX RETURN  
FOR  
BHUVANESHWARR RAMALINGAM  
2020

FEDERAL FILING COPY

SIGN AND MAIL TO THE INTERNAL REVENUE SERVICE



Filing Status

[X] Single [ ] Married filing separately (MFS) (formerly Married) [ ] Qualifying widow(er) (QW)

Check only one box.

If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent

Personal information section including name, address, and identifying number.

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [X] Yes [ ] No

Dependents table with columns for name, identifying number, relationship, and tax credits.

Main income table with rows for wages, dividends, interest, and taxable income.

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	0
<b>17</b>	Amount from Schedule 2 (Form 1040), line 3 . . . . .	<b>17</b>	0
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	0
<b>19</b>	Child tax credit or credit for other dependents . . . . .	<b>19</b>	
<b>20</b>	Amount from Schedule 3 (Form 1040), line 7 . . . . .	<b>20</b>	0
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	0
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	0
<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 . . . . .	<b>23a</b>	7
<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 10 . . . . .	<b>23b</b>	0
<b>c</b>	Transportation tax (see instructions) . . . . .	<b>23c</b>	0
<b>d</b>	Add lines 23a through 23c . . . . .	<b>23d</b>	7
<b>24</b>	Add lines 22 and 23d. This is your <b>total tax</b> . . . . .	<b>24</b>	7
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	545
<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	0
<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	0
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	545
<b>e</b>	Form(s) 8805 . . . . .	<b>25e</b>	0
<b>f</b>	Form(s) 8288-A . . . . .	<b>25f</b>	0
<b>g</b>	Form(s) 1042-S . . . . .	<b>25g</b>	70
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return . . . . .	<b>26</b>	0
<b>27</b>	Reserved for future use . . . . .	<b>27</b>	
<b>28</b>	Additional child tax credit. Attach Schedule 8812 (Form 1040) . . . . .	<b>28</b>	0
<b>29</b>	Credit for amount paid with Form 1040-C . . . . .	<b>29</b>	0
<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3 (Form 1040), line 13 . . . . .	<b>31</b>	0
<b>32</b>	Add lines 28 through 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	0
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	615
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	608
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>35a</b>	608
Direct deposit? See instructions.	<b>b</b> Routing number 1 0 7 0 0 0 3 2 7 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number 4 3 9 0 0 8 6 5 2 0 8 9		
	<b>e</b> If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. _____		
	<b>36</b> Amount of line 34 you want <b>applied to your 2021 estimated tax</b> . . . . .	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions . . . . .	<b>37</b>	0
	<b>38</b> Estimated tax penalty (see instructions) . . . . .	<b>38</b>	

**Third Party Designee** (Other than paid preparer) Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions . . . . .  **Yes**. Complete below.  **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 05/16/2021 Your occupation STUDENT 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  Check if:  Self-employed

Firm's name  Phone no.

Firm's address  Firm's EIN



**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
BHUVANESHWARR RAMALINGAM

Your social security number  
135-93-6336

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	185
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	0
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ 0		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	0
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	0
<b>8</b>	Other income. List type and amount ▶ UCE (0)	<b>8</b>	0
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	185

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	0
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	0
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	0
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	0
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	0
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	0
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	0
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	0
<b>b</b>	Recipient's SSN . . . . . ▶ 0		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ 0		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	0
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	0
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	0
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	0

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

Department of the Treasury  
Internal Revenue Service (99)

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

► Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.  
► Attach to Form 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **7B**

Name shown on Form 1040-NR

BHUVANESHWARR RAMALINGAM

Your identifying number

135-93-6336

Enter amount of income under the appropriate rate of tax. See instructions.

Nature of Income	(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
				25%	0%
<b>1</b> Dividends and dividend equivalents:					
<b>a</b> Dividends paid by U.S. corporations	<b>1a</b>			0	
<b>b</b> Dividends paid by foreign corporations	<b>1b</b>				
<b>c</b> Dividend equivalent payments received with respect to section 871(m) transactions	<b>1c</b>				
<b>2</b> Interest:					
<b>a</b> Mortgage	<b>2a</b>				
<b>b</b> Paid by foreign corporations	<b>2b</b>				
<b>c</b> Other	<b>2c</b>				
<b>3</b> Industrial royalties (patents, trademarks, etc.)	<b>3</b>				
<b>4</b> Motion picture or TV copyright royalties	<b>4</b>				
<b>5</b> Other royalties (copyrights, recording, publishing, etc.)	<b>5</b>				
<b>6</b> Real property income and natural resources royalties	<b>6</b>				
<b>7</b> Pensions and annuities	<b>7</b>				
<b>8</b> Social security benefits	<b>8</b>				
<b>9</b> Capital gain from line 18 below	<b>9</b>		22		
<b>10</b> Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.					
<b>a</b> Winnings 0					
<b>b</b> Losses 0	<b>10c</b>		0		
<b>11</b> Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	<b>11</b>	0	0	0	
<b>12</b> Other (specify) ►	<b>12</b>				
<b>13</b> Add lines 1a through 12 in columns (a) through (d)	<b>13</b>	0	0	22	0
<b>14</b> Multiply line 13 by rate of tax at top of each column	<b>14</b>	0	0	7	0
<b>15</b> Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a ►	<b>15</b>				7

**Capital Gains and Losses From Sales or Exchanges of Property**

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).  Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	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	(g) GAIN
						If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).
	AEMETIS, IN; CAMBER ENERGY, IN; INPIXON; 07/06/2020; CORPORATE PROSPECT CAPITAL CORPORATION; SAFE-T GROUP LTD; SUNDIAL GROWERS INC		08/09/2020				
	<b>17</b> Add columns (f) and (g) of line 16					( 0 )	22
	<b>18</b> Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- . ►						22

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

Department of the Treasury  
Internal Revenue Service (99)

**Other Information**

▶ Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

▶ Attach to Form 1040-NR.

▶ Answer all questions.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **7C**

Name shown on Form 1040-NR

BHUVANESHWARR RAMALINGAM

Your identifying number

135-93-6336

- A** Of what country or countries were you a citizen or national during the tax year? INDIA
- B** In what country did you claim residence for tax purposes during the tax year? INDIA
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No
- D** Were you ever:
- A U.S. citizen?  Yes  No
  - A green card holder (lawful permanent resident) of the United States?  Yes  No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F1
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No  
If you answered "Yes," indicate the date and nature of the change ▶ \_\_\_\_\_
- G** List all dates you entered and left the United States during 2020. See instructions.

**Note:** If you are a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for **Canada** or **Mexico** and skip to item H.  Canada  Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
01/01/2020			

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
2018 158, 2019 365, and 2020 366
- I** Did you file a U.S. income tax return for any prior year?  Yes  No  
If "Yes," give the latest year and form number you filed ▶ 2019, 1040NR-EZ
- J** Are you filing a return for a trust?  Yes  No  
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?  Yes  No
- K** Did you receive total compensation of \$250,000 or more during the tax year?  Yes  No  
If "Yes," did you use an alternative method to determine the source of this compensation?  Yes  No
- 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.
- 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 claimed in prior tax years	(d) Amount of exempt income in current tax year

- (e) Total.** Enter this amount on Form 1040-NR, line 1c. Do not enter it on line 1a or line 1b . . . ▶ \_\_\_\_\_
- 2.** Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No
- 3.** Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No  
If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M** Check the applicable box if:
- This is the first year you are making an election 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 . . . ▶
  - 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 . . . ▶

**Statement for Exempt Individuals and Individuals With a Medical Condition**  
For use by alien individuals only.

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

For the year January 1—December 31, 2020, or other tax year beginning \_\_\_\_\_, 2020, and ending \_\_\_\_\_, 20\_\_\_\_\_.

Your first name and initial BHUVANESHWARR Last name RAMALINGAM Your U.S. taxpayer identification number, if any 135-93-6336

<b>Fill in your addresses only if you are filing this form by itself and not with your tax return</b>	Address in country of residence	Address in the United States
	<u>P34 D53, RENGA NAGAR UYYANKONDAN THIRUMALAI TRICHY URBAN INDIA 620102</u>	<u>1616 DR MARTIN LUTHER JR AVENUE NE APT NO 7 ALBUQUERQUE, NM 87106</u>

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ F1 07/27/2018
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.  
F1
- 2 Of what country or countries were you a citizen during the tax year? INDIA
- 3a What country or countries issued you a passport? INDIA
- b Enter your passport number(s) ▶ M1928330
- 4a Enter the actual number of days you were present in the United States during:  
2020 366 2019 365 2018 158
- b Enter the number of days in 2020 you claim you can exclude for purposes of the substantial presence test ▶ 366

**Part II Teachers and Trainees**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2020 ▶ \_\_\_\_\_
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020 ▶ \_\_\_\_\_
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_  
2016 \_\_\_\_\_ 2017 \_\_\_\_\_ 2018 \_\_\_\_\_ 2019 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2014 through 2019)? . . . . .  Yes  No  
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2020 ▶ \_\_\_\_\_  
UNIVERSITY OF NEW MEXICO- MAIN CAMPUS, GLOBAL EDUCATION OFFICE MSC06 3850 1UNM, ALBUQUERQUE, NM, 87131,  
5052774032
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020 ▶ LINDA MELVILLE, GLOBAL EDUCATION OFFICE MSC06 3850 1UNM, ALBUQUERQUE, NM, 87131,  
5052774032
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_  
2016 \_\_\_\_\_ 2017 \_\_\_\_\_ 2018 F1 2019 F1. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? . . . . .  Yes  No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2020, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? . . . . .  Yes  No
- 14 If you checked the "Yes" box on line 13, explain ▶ \_\_\_\_\_

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2020 and the dates of competition ▶ \_\_\_\_\_  
\_\_\_\_\_

**16** Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ \_\_\_\_\_  
\_\_\_\_\_

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

**17a** Describe the medical condition or medical problem that prevented you from leaving the United States. See instructions. ▶ \_\_\_\_\_  
\_\_\_\_\_

**b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ \_\_\_\_\_

**c** Enter the date you actually left the United States ▶ \_\_\_\_\_

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature

\_\_\_\_\_  
Date

**Sign here only if you are filing this form by itself and not with your tax return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

▶ \_\_\_\_\_  
Your signature

05.16.21

▶ \_\_\_\_\_  
Date

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

(Rev. July 2017)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form if:**

**Instead, use Form:**

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- You are a person acting as an intermediary . . . . . W-8IMY

**Note:** If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner** (see instructions)

<b>1</b> Name of individual who is the beneficial owner BHUVANESHWARR RAMALINGAM		<b>2</b> Country of citizenship INDIA
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b> P34 D53, RENGANAGAR, UYYANKONDAN THIRUMALAI City or town, state or province. Include postal code where appropriate. TRICHY URBAN, 620102		
		Country INDIA
<b>4</b> Mailing address (if different from above) 1616 DR MARTIN LUTHER JR AVENUE NE, ap. APT NO 7 City or town, state or province. Include postal code where appropriate. ALBUQUERQUE, NEW MEXICO 87106		
		Country United States
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 135-93-6336	<b>6</b> Foreign tax identifying number (see instructions)	
<b>7</b> Reference number(s) (see instructions)	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions) 10-15-1993	

**Part II Claim of Tax Treaty Benefits** (for chapter 3 purposes only) (see instructions)

**9** I certify that the beneficial owner is a resident of INDIA within the meaning of the income tax treaty between the United States and that country.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph 10(2)(b) of the treaty identified on line 9 above to claim a 25 % rate of withholding on (specify type of income):  
dividend

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_  
the beneficial owner has no permanent establishment in the USA, therefore meets the terms of the provision of article 10(2)(b) in respect of withholding tax on dividend

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
  - (a) not effectively connected with the conduct of a trade or business in the United States,
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here**



_____	_____
Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)
_____	SELF
Print name of signer	Capacity in which acting (if form is not signed by beneficial owner)

# Section 117 Qualified Educational Expenses

Attachment to Form 1040-NR, Line 10c, Page 1

**Name:** BHUVANESHWARR RAMALINGAM

**SSN:** 135-93-6336

## Academic Expenses

1. Tuition -	\$ <u>0</u>
2. Books -	\$ <u>0</u>
3. Supplies -	\$ <u>471</u>
4. Equipment costs -	\$ <u>0</u>
5. Other required for enrollment or attendance academic fees -	\$ <u>0</u>
6. Other course-related fees that are required for the courses -	\$ <u>0</u>

The above amounts were paid by the taxpayer and are exclusive of IRC Section 117 expenses payments made by the sponsor on behalf of the taxpayer. These payments are included in the taxable scholarship income on form 1042-S.



FEDERAL TAX RETURN  
FOR  
BHUVANESHWARR RAMALINGAM

2020

YOUR COPY

RETAIN FOR YOUR RECORDS

COPY





Filing Status

[X] Single [ ] Married filing separately (MFS) (formerly Married) [ ] Qualifying widow(er) (QW)

Check only one box.

If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent

Your first name and middle initial: BHUVANESHWARR; Last name: RAMALINGAM; Your identifying number: 135 93 6336; Home address: 1616 DR MARTIN LUTHER JR AVENUE NE; City: ALBUQUERQUE; State: NM; ZIP code: 87106

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [X] Yes [ ] No

Table with 6 columns: (1) First name, Last name, (2) Dependent's identifying number, (3) Dependent's relationship to you, (4) Child tax credit, Credit for other dependents. Includes a note: 'If more than four dependents, see instructions and check here'

Main income table with rows 1a-15. Includes categories like 'Wages, salaries, tips', 'Scholarship and fellowship grants', 'Total income exempt by a treaty', 'Tax-exempt interest', 'Qualified dividends', 'IRA distributions', 'Pensions and annuities', 'Capital gain or (loss)', 'Other income from Schedule 1', 'Adjusted gross income', 'Itemized deductions', 'Qualified business income deduction', and 'Taxable income'.

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	0
<b>17</b>	Amount from Schedule 2 (Form 1040), line 3 . . . . .	<b>17</b>	0
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	0
<b>19</b>	Child tax credit or credit for other dependents . . . . .	<b>19</b>	
<b>20</b>	Amount from Schedule 3 (Form 1040), line 7 . . . . .	<b>20</b>	0
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	0
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	0
<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 . . . . .	<b>23a</b>	7
<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 10 . . . . .	<b>23b</b>	0
<b>c</b>	Transportation tax (see instructions) . . . . .	<b>23c</b>	0
<b>d</b>	Add lines 23a through 23c . . . . .	<b>23d</b>	7
<b>24</b>	Add lines 22 and 23d. This is your <b>total tax</b> . . . . .	<b>24</b>	7
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	545
<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	0
<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	0
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	545
<b>e</b>	Form(s) 8805 . . . . .	<b>25e</b>	0
<b>f</b>	Form(s) 8288-A . . . . .	<b>25f</b>	0
<b>g</b>	Form(s) 1042-S . . . . .	<b>25g</b>	70
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return . . . . .	<b>26</b>	0
<b>27</b>	Reserved for future use . . . . .	<b>27</b>	
<b>28</b>	Additional child tax credit. Attach Schedule 8812 (Form 1040) . . . . .	<b>28</b>	0
<b>29</b>	Credit for amount paid with Form 1040-C . . . . .	<b>29</b>	0
<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3 (Form 1040), line 13 . . . . .	<b>31</b>	0
<b>32</b>	Add lines 28 through 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	0
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	615
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	608
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>35a</b>	608
Direct deposit? See instructions.	<b>b</b> Routing number 1 0 7 0 0 0 3 2 7 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number 4 3 9 0 0 8 6 5 2 0 8 9		
	<b>e</b> If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
	<b>36</b> Amount of line 34 you want <b>applied to your 2021 estimated tax</b> . . . . .	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe.</b> Subtract line 33 from line 24. For details on how to pay, see instructions . . . . .	<b>37</b>	0
	<b>38</b> Estimated tax penalty (see instructions) . . . . .	<b>38</b>	

**Third Party Designee** (Other than paid preparer) Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions . . . . .  **Yes.** Complete below.  **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 05/16/2021 Your occupation STUDENT 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  Check if:  Self-employed

Firm's name  Phone no.

Firm's address  Firm's EIN

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
BHUVANESHWARR RAMALINGAM

Your social security number  
135-93-6336

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	185
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	0
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ 0		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	0
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	0
<b>8</b>	Other income. List type and amount ▶ UCE (0)	<b>8</b>	0
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	185

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	0
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	0
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	0
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	0
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	0
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	0
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	0
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	0
<b>b</b>	Recipient's SSN . . . . . ▶ 0		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ 0		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	0
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	0
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	0
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	0

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

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

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **7B**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.  
▶ Attach to Form 1040-NR.

Name shown on Form 1040-NR

BHUVANESHWARR RAMALINGAM

Your identifying number

135-93-6336

Enter amount of income under the appropriate rate of tax. See instructions.

Nature of Income	(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
				25%	0%
<b>1</b> Dividends and dividend equivalents:					
<b>a</b> Dividends paid by U.S. corporations	<b>1a</b>			0	
<b>b</b> Dividends paid by foreign corporations	<b>1b</b>				
<b>c</b> Dividend equivalent payments received with respect to section 871(m) transactions	<b>1c</b>				
<b>2</b> Interest:					
<b>a</b> Mortgage	<b>2a</b>				
<b>b</b> Paid by foreign corporations	<b>2b</b>				
<b>c</b> Other	<b>2c</b>				
<b>3</b> Industrial royalties (patents, trademarks, etc.)	<b>3</b>				
<b>4</b> Motion picture or TV copyright royalties	<b>4</b>				
<b>5</b> Other royalties (copyrights, recording, publishing, etc.)	<b>5</b>				
<b>6</b> Real property income and natural resources royalties	<b>6</b>				
<b>7</b> Pensions and annuities	<b>7</b>				
<b>8</b> Social security benefits	<b>8</b>				
<b>9</b> Capital gain from line 18 below	<b>9</b>		22		
<b>10</b> Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.					
<b>a</b> Winnings 0					
<b>b</b> Losses 0	<b>10c</b>		0		
<b>11</b> Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	<b>11</b>	0	0	0	
<b>12</b> Other (specify) ▶	<b>12</b>				
<b>13</b> Add lines 1a through 12 in columns (a) through (d)	<b>13</b>	0	0	22	0
<b>14</b> Multiply line 13 by rate of tax at top of each column	<b>14</b>	0	0	7	0
<b>15</b> Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a ▶	<b>15</b>				7

**Capital Gains and Losses From Sales or Exchanges of Property**

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).  Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	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	(g) GAIN
						If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).
	AEMETIS, IN; CAMBER ENERGY, IN; INPIXON, INC; OROCORPORATION; PROSPECT CAPITAL CORPORATION; SAFE-T GROUP LTD; SUNDIAL GROWERS INC	07/06/2020	08/09/2020				
<b>17</b> Add columns (f) and (g) of line 16	<b>17</b>					( 0 )	22
<b>18</b> Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- ▶	<b>18</b>						22

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

Department of the Treasury  
Internal Revenue Service (99)

**Other Information**

▶ Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.  
▶ Attach to Form 1040-NR.  
▶ Answer all questions.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **7C**

Name shown on Form 1040-NR

BHUVANESHWARR RAMALINGAM

Your identifying number

135-93-6336

- A** Of what country or countries were you a citizen or national during the tax year? INDIA
- B** In what country did you claim residence for tax purposes during the tax year? INDIA
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No
- D** Were you ever:
- A U.S. citizen?  Yes  No
  - A green card holder (lawful permanent resident) of the United States?  Yes  No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F1
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No  
If you answered "Yes," indicate the date and nature of the change ▶
- G** List all dates you entered and left the United States during 2020. See instructions.

**Note:** If you are a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for **Canada** or **Mexico** and skip to item H  Canada  Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
01/01/2020			

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
2018 158, 2019 365, and 2020 366
- I** Did you file a U.S. income tax return for any prior year?  Yes  No  
If "Yes," give the latest year and form number you filed ▶ 2019, 1040NR-EZ
- J** Are you filing a return for a trust?  Yes  No  
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?  Yes  No
- K** Did you receive total compensation of \$250,000 or more during the tax year?  Yes  No  
If "Yes," did you use an alternative method to determine the source of this compensation?  Yes  No
- 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.
- 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 claimed in prior tax years	(d) Amount of exempt income in current tax year

- (e) Total.** Enter this amount on Form 1040-NR, line 1c. Do not enter it on line 1a or line 1b ▶
- Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No
  - Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No  
If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M** Check the applicable box if:
- This is the first year you are making an election 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 ▶
  - 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 ▶



**Statement for Exempt Individuals and Individuals With a Medical Condition**  
For use by alien individuals only.

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

For the year January 1—December 31, 2020, or other tax year  
beginning \_\_\_\_\_, 2020, and ending \_\_\_\_\_, 20\_\_\_\_\_.

Your first name and initial BHUVANESHWARR Last name RAMALINGAM Your U.S. taxpayer identification number, if any 135-93-6336

**Fill in your addresses only if you are filing this form by itself and not with your tax return**

Address in country of residence  
P34 D53, RENGANAGAR  
UYYANKONDAN THIRUMALAI  
TRICHY URBAN  
INDIA 620102

Address in the United States  
1616 DR MARTIN LUTHER JR AVENUE NE  
APT NO 7  
ALBUQUERQUE, NM 87106

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ F1 07/27/2018
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.  
F1
- 2 Of what country or countries were you a citizen during the tax year? INDIA
- 3a What country or countries issued you a passport? INDIA
- b Enter your passport number(s) ▶ M1928330
- 4a Enter the actual number of days you were present in the United States during:  
2020 366 2019 365 2018 158
- b Enter the number of days in 2020 you claim you can exclude for purposes of the substantial presence test ▶ 366

**Part II Teachers and Trainees**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2020 ▶ \_\_\_\_\_
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020 ▶ \_\_\_\_\_
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_  
2016 \_\_\_\_\_ 2017 \_\_\_\_\_ 2018 \_\_\_\_\_ 2019 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2014 through 2019)?  Yes  No  
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2020 ▶ UNIVERSITY OF NEW MEXICO- MAIN CAMPUS, GLOBAL EDUCATION OFFICE MSC06 3850 1UNM, ALBUQUERQUE, NM, 87131, 5052774032
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020 ▶ LINDA MELVILLE, GLOBAL EDUCATION OFFICE MSC06 3850 1UNM, ALBUQUERQUE, NM, 87131, 5052774032
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_  
2016 \_\_\_\_\_ 2017 \_\_\_\_\_ 2018 F1 2019 F1. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?  Yes  No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2020, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?  Yes  No
- 14 If you checked the "Yes" box on line 13, explain ▶ \_\_\_\_\_

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2020 and the dates of competition ▶ \_\_\_\_\_  
\_\_\_\_\_

**16** Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ \_\_\_\_\_  
\_\_\_\_\_

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

**17a** Describe the medical condition or medical problem that prevented you from leaving the United States. See instructions. ▶ \_\_\_\_\_  
\_\_\_\_\_

**b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ \_\_\_\_\_

**c** Enter the date you actually left the United States ▶ \_\_\_\_\_

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature

\_\_\_\_\_  
Date

**Sign here only if you are filing this form by itself and not with your tax return**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

▶ \_\_\_\_\_ ▶ \_\_\_\_\_  
Your signature Date

05.16.21

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

(Rev. July 2017)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form if:**

**Instead, use Form:**

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- You are a person acting as an intermediary . . . . . W-8IMY

**Note:** If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner** (see instructions)

<b>1</b> Name of individual who is the beneficial owner BHUVANESHWARR RAMALINGAM		<b>2</b> Country of citizenship INDIA
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b> P34 D53, RENGANAGAR, UYYANKONDAN THIRUMALAI City or town, state or province. Include postal code where appropriate. TRICHY URBAN, 620102		
		Country INDIA
<b>4</b> Mailing address (if different from above) 1616 DR MARTIN LUTHER JR AVENUE NE, ap. APT NO 7 City or town, state or province. Include postal code where appropriate. ALBUQUERQUE, NEW MEXICO 87106		
		Country United States
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 135-93-6336	<b>6</b> Foreign tax identifying number (see instructions)	
<b>7</b> Reference number(s) (see instructions)	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions) 10-15-1993	

**Part II Claim of Tax Treaty Benefits** (for chapter 3 purposes only) (see instructions)

**9** I certify that the beneficial owner is a resident of INDIA within the meaning of the income tax treaty between the United States and that country.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph 10(2)(b) of the treaty identified on line 9 above to claim a 25 % rate of withholding on (specify type of income): dividend.

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: the beneficial owner has no permanent establishment in the USA, therefore meets the terms of the provision of article 10(2)(b) in respect of withholding tax on dividend

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
  - (a) not effectively connected with the conduct of a trade or business in the United States,
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here**



Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

SELF

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)



# Section 117 Qualified Educational Expenses

Attachment to Form 1040-NR, Line 10c, Page 1

**Name:** BHUVANESHWARR RAMALINGAM

**SSN:** 135-93-6336

## Academic Expenses

1. Tuition -	\$ <u>0</u>
2. Books -	\$ <u>0</u>
3. Supplies -	\$ <u>471</u>
4. Equipment costs -	\$ <u>0</u>
5. Other required for enrollment or attendance academic fees -	\$ <u>0</u>
6. Other course-related fees that are required for the courses -	\$ <u>0</u>

The above amounts were paid by the taxpayer and are exclusive of IRC Section 117 expenses payments made by the sponsor on behalf of the taxpayer. These payments are included in the taxable scholarship income on form 1042-S.

# Standard Deduction Worksheet for Students and Business Apprentices From India

Attachment to Form 1040-NR, Line 37 / Form 1040-NR-EZ, line 11

Enter this amount on Form 1040-NR, line 37/ Form 1040-NR-EZ, line 11 as your standard deduction under US - India tax treaty

Name: BHUVANESHWARR RAMALINGAM

SSN: 135-93-6336

**1. Enter the amount shown below for your filing status.**

Single or married filing separately - \$12,200  
Qualifying widow(er) - \$24,400

12400

**2. Can you be claimed as a dependent on someone else's U.S. income tax return?**

No. Enter the amount from line 1 on line 4. Skip line 3 and go to line 5  
Yes. Go to line 3.

No

**3. Is your earned income\* more than \$750?**

Yes. Add \$350 to your earned income. Enter the total.  
No. Enter \$1,100

**4. Enter the smaller of line 1 or line 3 .**

12400

**5. If born before January 2, 1955, OR blind, enter \$1,300 (\$1,650 if single).**

If born before January 2, 1955, AND blind, enter \$2,600 (\$3,300 if single).  
Otherwise, enter -0-

0

**6. Enter any net disaster loss from the 2019 Form 4684, line 15\*\***

0

**7. Add lines 4, 5, and 6.**

Enter the total here and on Form 1040-NR, line 37 (or Form 1040-NR-EZ, line 11).  
Print Standard Deduction Allowed Under U.S. - India Income Tax Treaty in the space  
to the left of these lines. This is your standard deduction for 2019.

12400