

**STATEMENT OF DECLARATION SO AS TO BE TREATED AS RESIDENT ALIENS OF
THE LAND OF THE UNITED STATES OF AMERICA FOR THE PURPOSE OF TAX
MATTERS BEGINNING THE TY 2023**

We, **FNU ZIAUL ISLAM (SSN: 066-79-8438)** and **ZEBNA NAUSHEEN (ITIN: APPLIED FOR)** willfully agree and consent to be treated as Resident Aliens of the land of USA for the purpose of treating Income Tax Matters on our worldwide income beginning the Tax Year 2023.

Invoking special provisions contained in Section 6013(g) of Internal Revenue Code and considering certain situations as prescribed by IRS in its Publication 519, if, at the end of the tax year, taxpayer is married and one spouse is a U.S. citizen or a resident alien and the other spouse is a nonresident alien, taxpayer can choose to treat the nonresident spouse also as a U.S. resident alien. If the taxpayer makes this choice, both the spouses are treated as residents for the entire tax year for income tax purposes.

In view of the above, we appeal requesting the IRS to kindly consider treating **ZEBNA NAUSHEEN** also as resident alien for the Tax Year 2023.

For your kind information and perusal, our full legal names and current addresses are as follows

First Party to Filing Returns:

**FNU ZIAUL ISLAM
10750 BRUNSWICK ROAD
APT# 311
BLOOMINGTON, MN - 55438**

Second Party to Filing Returns:

**ZEBNA NAUSHEEN
10750 BRUNSWICK ROAD
APT# 311
BLOOMINGTON, MN – 55438**

Thank you.

Sincerely,

**FNU ZIAUL ISLAM
SSN: 066-79-8438
DATE OF BIRTH: 03/23/1993**

**ZEBNA NAUSHEEN
ITIN: APPLIED FOR
DATE OF BIRTH: 02/14/1995**