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

Internal Revenue Service Control of the latest morning	
Submission Identification Number (SID)	
Taxpayer's name	Social security number
NAYAN VYAS	820-46-4572
Spouse's name	Spouse's social security number
·	3 (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.	4 24 540
1 Adjusted gross income	
 Total tax	
4 Amount you want refunded to you	
5 Amount you owe	=70.50
Part II Taxpayer Declaration and Signature Authorization (Be sure you go	et 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	
to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reas for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I author Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution ac payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancell business days prior to the payment (settlement) date. I also authorize the financial institutions involv taxes to receive confidential information necessary to answer inquiries and resolve issues related personal identification number (PIN) below is my signature for the income tax return (original or ame	rize the U.S. Treasury and its designated Financial count indicated in the tax preparation software for all institution to debit the entry to this account. This terminate the authorization. To revoke (cancel) a ation requests must be received no later than 2 yed in the processing of the electronic payment of I to the payment. I further acknowledge that the
Electronic Funds Withdrawal Consent.	
Taxpayer's PIN: check one box only	6 4 5 7 2
X I authorize GLOBAL TAXES LLC to enter or g	enerate my PIN Enter five digits, but
signature on the income tax return (original or amended) I am now authorizing.	don't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner F below.	
Your signature ▶	Date ▶
Spouse's PIN: check one box only	
• —	onerete my DINI
I authorize to enter or g	enerate my PIN as my Enter five digits, but
signature on the income tax return (original or amended) I am now authorizing.	don't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amender if you are entering your own PIN and your return is filed using the Practitioner F below.	
Spouse's signature ► [Date ▶
Practitioner PIN Method Returns Only—continue	
Part III Certification and Authentication — Practitioner PIN Method Only	C DCIOW
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2 2 4 9 6 0 8 2 7 1 Don't enter all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practition of the	am submitting this return in accordance with the
ERO's signature ▶ □	Date ▶
ERO Must Retain This Form — See Instruct	

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 2023 OMB No. 1545-0074

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

For the year Jar	n. 1–D	ec. 31, 2023, or other tax year beginn	ing	, 2023,	ending	,	20	See separate instructions.		
Your first name								our identifying number ee instructions)		
NAYAN			VYAS				820-4	16-4572		
Home address	(numl	per and street). If you have a P.O. box	, see ins	tructions.				Apt. no.		
2616 SALA	.DO	ST						108		
City, town, or po	ost of	fice. If you have a foreign address, als	so comp	lete spaces below.		State	Z	IP code		
AUSTIN						TX	-	78705		
Foreign country	nam	e	Foreig	n province/state/county		Foreign p	oostal cod	9		
Filing Status	1	Single Married filing sepa			ng surviving spouse (Esta	te 🗌 Trust		
Check only one box.										
Digital Assets	At a othe	ny time during 2023, did you: (a) recei rwise dispose of a digital asset (or a f	ve (as a inancial	reward, award, or paymeinterest in a digital asset	ent for property or se)? (See instructions.)	ervices); o		xchange, or . Yes No		
Dependents						(4) Ch	eck the box	f qualifies for (see inst.):		
(see instructions):		(1) First name Last name		(2) Dependent's identifying number	(3) Relationship to yo	Chil	d tax credit	Credit for other dependents		
		(-) Frot hamo Last hame		,	(S) Howarding to ye	-				
If more than four								 		
dependents, see instructions and										
check here										
Income	1a	Total amount from Form(s) W-2, box	1 (see i	nstructions)			. 1a	24,549.		
Effectively	b	Household employee wages not rep	. 1b							
Connected	С	Tip income not reported on line 1a (s	. 1c							
With U.S.	d	Medicaid waiver payments not report	ted on F	Form(s) W-2 (see instruct	ions)		. 1d			
Trade or	е	Taxable dependent care benefits fro	m Form	2441, line 26			. 1e			
Business	f	Employer-provided adoption benefit					. 1f			
Attach	g	Wages from Form 8919, line 6					. 1g			
Form(s) W-2,	h	Other earned income (see instruction					. 1h			
1042-S,	i	Reserved for future use								
SSA-1042-S, RRB-1042-S,	J	Reserved for future use			1 1		. <u>1j</u>			
and 8288-A	k	Total income exempt by a treaty from		,	1 1 1					
here. Also attach	_	line 1(e)			1k		. 1z	24,549.		
Form(s)	2 20	Add lines 1a through 1h	1					24,349.		
1099-R if	2a 3a	Tax-exempt interest 2a Qualified dividends 3a	_		able interest linary dividends .					
tax was withheld.	4a	IRA distributions 4a			able amount					
If you did not	-а 5а	Pensions and annuities 5a			able amount					
get a Form	6	Reserved for future use					—			
W-2, see instructions.	7	Capital gain or (loss). Attach Schedu								
	8	Additional income from Schedule 1 (Form 10	040), line 10			. 8			
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3. This is	your total effectively c	onnected income		. 9	24,549.		
	10	Adjustments to income from Sched income	•	•	•					
	11	Subtract line 10 from line 9. This is y						24,549.		
	12	Itemized deductions (from Schedu deduction (see instructions)						13,850.		
	13a	Qualified business income deduction			1 1	-				
	b	Exemptions for estates and trusts or								
	С	Add lines 13a and 13b					. 13c			
	14	Add lines 12 and 13c					. 14	13 , 850.		
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is your ta :	xable income .	<u></u> .	. 15	10,699.		

Form 1040-NR ((2023)						Page 2
Tax and	16	Tax (see instructions). Check if any from Form(s):	1 🗌 8814	2 4972	3 🗌	16	1,068.

ı ax and	10	rax (see instructions). Check if ar	iy irom For	$m(s)$: $I \sqcup \delta c$	314 2 🗀 497.	٠ ،	າ ⊔		10	1,008.
Credits	17	Amount from Schedule 2 (Form	1040), line	3					17	0.
	18	Add lines 16 and 17							18	1,068.
	19	Child tax credit or credit for other							19	
	20	Amount from Schedule 3 (Form	•		•	,			20	138.
	21	Add lines 19 and 20							21	138.
	22	Subtract line 21 from line 18. If z							22	930.
						٠. ١				950.
	23a	Tax on income not effectively co				00-				
		Schedule NEC (Form 1040-NR),				23a				
	b	Other taxes, including self-empl	-			001				
		line 21				23b				
	C	Transportation tax (see instruction	,			23c				
	d	Add lines 23a through 23c							23d	
	24	Add lines 22 and 23d. This is you		x	<u> </u>				24	930.
Payments Payments	25	Federal income tax withheld from	n:							
	а	Form(s) W-2				25a	:	2 , 009.		
	b	Form(s) 1099				25b				
	С	Other forms (see instructions) .				25c				
	d	Add lines 25a through 25c							25d	2,009.
	е	Form(s) 8805							25e	
	f	Form(s) 8288-A							25f	
	g	Form(s) 1042-S							25g	
	26	2023 estimated tax payments ar	nd amount	applied from 20)22 return				26	
	27	Reserved for future use				27				
	28	Additional child tax credit from S				28				
	29	Credit for amount paid with Forn		•	•	29				
	30	Reserved for future use				30				
	31	Amount from Schedule 3 (Form				31				
	32	Add lines 28, 29, and 31. These					edits		32	
	33	Add lines 25d, 25e, 25f, 25g, 26,							33	2,009.
Refund	34	If line 33 is more than line 24, su							34	1,079.
Neiulia	35a	Amount of line 34 you want refu				-	-	_	35a	1,079.
Direct deposit?	b	Routing number 1 1 1 1			·	Checl		Savings	004	1,073.
See instructions.	d	Account number 4 8 8 1					\i9	Cavings		
	e	If you want your refund check m				o not	LLLI shown on	nago 1		
	C	enter it here.	ialied to al	i address outsic	de the Officed State	3 1101	SHOWIT OH	page 1,		
	36	Amount of line 34 you want app	lied to voi	ır 2024 estimat	ed tax	36]			
Amount	37	Subtract line 33 from line 24. Th								
You Owe	٠.	For details on how to pay, go to		-					37	
Tou Owe	38	Estimated tax penalty (see instru	J	•		38			-	
Third		bu want to allow another person to						es. Comple	ete he	low. 🗵 No
Party	•	·	diocuss ti	Phone		5110110		nal identifi		.ow. <u>- 110</u>
Designee	Desig name							er (PIN)	Jalion	
		penalties of perjury, I declare that I ha							e best o	of my knowledge and
		they are true, correct, and complete. [
Sign	Your	signature		Date	Your occupation			If the	IRS s	ent you an Identity
Here	Tour dignature				,					PIN, enter it here
					ON-CAMPUS	JOB		(see	inst.)	
	Phone			Email address						
Paid	Prepa	rer's name	Preparer'	's signature		Date		PTIN		Check if:
Preparer	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	IYA RAM SAGAI	R GUPTA TALLAM	02/2	21/2024	P02082	2703	Self-employed
- 1	Firm's	s name GLOBAL TAXES	LLC					Phone no	o. (6	78)965-9522
Use Only	Firm's	s address 245 ROONEY (RUNSWICK N	J 08816			Firm's El		4-3171965

SCHEDULE 3 (Form 1040)

Department of the Treasury

NAYAN VYAS

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 03

Internal Revenue Service Go to www.irs.gov/Fo
Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

820-46-4572

Par	Nonrefundable Credits			
1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441 Form 2441	, line 11. Attach	2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	138.
5a	Residential clean energy credit from Form 5695, line 15		5a	
b	Energy efficient home improvement credit from Form 5695, line 32		5b	
6	Other nonrefundable credits:			
а	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
С	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
е	Reserved for future use	6e		
f	Clean vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
ı	Amount on Form 8978, line 14. See instructions	61		
m	Credit for previously owned clean vehicles. Attach Form 8936 .	6m		
Z	Other nonrefundable credits. List type and amount:			
		6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 10 1040-NR, line 20		8	138.

Schedule 3 (Form 1040) 2023 Page **2**

Par	Other Payments and Refundable Credits			
9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
а	Form 2439	13a		
b	Credit for repayment of amounts included in income from earlier years	13b		
С	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
Z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through	n 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 104 line 31		15	

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

NAYAN VYAS

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

Attachment Sequence No. **7B**

Name shown on Form 1040-NR

Your identifying number 820-46-4572

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

	Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)		
	Nature of income		(a) 10%	(b) 15%	(c) 3070	rm 1040-NR, line 23a 15 st or (f) LOSS (g) GAIN (f) (d) is more than (e) (f) (d) is more than (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f		
1	Dividends and dividend equivalents:							
а	Dividends paid by U.S. corporations	. 1	a					
b	Dividends paid by foreign corporations	. 11	0				(f) LOSS (g) GAIN If (e) is more than (d), If (d) is more than (e),	
С	Dividend equivalent payments received with respect to section 871(m) transaction	ns 1 0	C					
2	Interest:							
а	Mortgage	. 2	a					
b	Paid by foreign corporations	. 21	b					
С	Other		С					
3	Industrial royalties (patents, trademarks, etc.)		I					
4	Motion picture or TV copyright royalties							
5	Other royalties (copyrights, recording, publishing, etc.)	;						
6	Real property income and natural resources royalties		;					
7	Pensions and annuities							
8	Social security benefits	1						
9	Capital gain from line 18 below)					
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0							
а	Winnings							
b	Losses)c					
11	Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	. 1	1					
12	Other (specify):		-					
		1 40	2					
13	Add lines 1a through 12 in columns (a) through (d)							
14	Multiply line 13 by rate of tax at top of each column							
15	Tax on income not effectively connected with a U.S. trade or business. Add co			4. Enter the total here	and on Form 104	0-NR, line 23a 15		
	Capital Gains and Losse					,		
osses fexchan	nly the capital gains and from property sales or (b) Date	acquired ld/yyyy		(d) Sales price	(e) Cost or other basis	If (e) is more than (d),	If (d) is more than (e),	
effectiv	rely connected with a U.S.							
or loss	ss. Do not include a gain on disposing of a U.S. real							
propert	ty interest; report these nd losses on Schedule D							
Form 1						1		
	property sales or							
connec	ges that are effectively ted with a U.S. business adule D. (Form 104). 17 Add columns (f) and (g) of line 16				17	()		
	edule D (Form 1040), 1797, or both. 18 Capital gain. Combine columns (f) and (g) of line							

BAA

SCHEDULE OI (Form 1040-NR)

Other Information

Attach to Form 1040-NR.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR

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

Attachment Sequence No. **7C**

Your identifying number

NAYA	AN VYAS				820-46-4572				
Α	Of what country or countries w								
В	In what country did you claim	residence for tax purposes	during the tax ye	ar? United States					
С	Have you ever applied to be a	green card holder (lawful p	ermanent resident) of the United States? .	Yes 🗵 No				
D	Were you ever:								
1.	A U.S. citizen?				□ Yes ⊠ No				
2.	A green card holder (lawful per	manent resident) of the Un	ited States?		Yes 🛛 No				
	If you answer "Yes" to (1) or (2								
Ε	If you had a visa on the last of	day of the tax year, enter y	our visa type. If y	ou didn't have a visa, ent	er your U.S.				
	immigration status on the last of	day of the tax year. $_{\rm F1}$							
F	Have you ever changed your v	isa type (nonimmigrant stat							
	If you answered "Yes," indicate		· .						
G	List all dates you entered and	left the United States during	2023. See instru	ctions.	··				
	Note: If you're a resident of C		-		ent intervals,				
	check the box for Canada or	Mexico and skip to item H	1	🗌 Canada	☐ Mexico				
	Date entered United States	Date departed United State	es	Date entered United States	Date departed United States				
	mm/dd/yy	mm/dd/yy		mm/dd/yy	mm/dd/yy				
Н	Give number of days (including	vacation, nonworkdays, and	partial days) you v	vere present in the United S	states during:				
	2021, 2022, and 2023365								
I	Did you file a U.S. income tax	return for any prior year? .			🗵 Yes 🗌 No				
	If "Yes," give the latest year an								
J	Are you filing a return for a trus				Yes 🔀 No				
	If "Yes," did the trust have a l	J.S. or foreign owner unde	r the grantor trust	rules, make a distribution	or loan to a				
	U.S. person, or receive a contr	ribution from a U.S. person	?		· · · · 🗌 Yes 🔲 No				
K	Did you receive total compens	ation of \$250,000 or more	during the tax year	?	Yes 🗵 No				
	If "Yes," did you use an alterna	ative method to determine t	he source of this o	compensation?	Yes No				
L	Income Exempt From Tax-If	you are claiming exemption	on from income to	ax under a U.S. income t	ax treaty with a foreign country				
	complete (1) through (3) below	. See Pub. 901 for more inf	ormation on tax tr	eaties.					
1.					claimed the treaty benefit, and the				
	amount of exempt income in th	e columns below. Attach Fo	rm 8833 if required	d. See instructions.					
	(a) Cou	ntry	(b) Tax treaty artic						
				claimed in prior tax yea	ars income in current tax year				
	-								
	(N= 1 = 1 = 2 = 2 = 2 = 2 = 2 = 2 = 2 = 2	- 1010115 II II II							
_	(e) Total. Enter this amount or		· ·						
2.	Were you subject to tax in a fo				∐Yes ∐No				
3.	Are you claiming treaty benefit		-		Yes 🗵 No				
	If "Yes," attach a copy of the C	competent Authority determ	nination letter to yo	our return.					
М	Check the applicable box if:	aldean am aleesteen () () ()		amanda, la antende de de 100 de 100 de	d Otataa aa affa atiisal				
1.	with a U.S. trade or business u				d States as effectively connected				
0									
2.	States as effectively connected				al property located in the United				

8880 Eorm

Credit for Qualified Retirement Savings Contributions

Department of the Treasury Internal Revenue Service Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form8880 for the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 54

Name(s) shown on return

VYAS

Your social security number

820-46-4572



NAYAN

You cannot take this credit if either of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$36,500 (\$54,750 if head of household; \$73,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2006; (b) is claimed as a dependent on someone else's 2023 tax return; or (c) was a **student** (see instructions).

							(a)	You		(b) You	r spous
			ontributions, and ABI 023. Do not include ro		,	1					
) or other qualified er (D) plan contributions			2		1 , 3	77.		
						3		1,3°			
ext	ensions) of	your 2023 tax	ed after 2020 and return (see instruction oth columns. See instruction	ns). If married filing jo	ointly, include	4		,			
	•		zero or less, enter -0-	•		5		1,3	77		
			naller of line 5 or \$2,00			6		1,3			
			zero, stop ; you can't						7		1,37
Ent	ter the amo	unt from Form	1040, 1040-SR, or 10	40-NR, line 11*	8		24,54	19.			
Ent	ter the appli	cable decimal	amount from the table	e below.							
	If line	8 is-	A	nd your filing status	s is—						
	Over-	But not over—	Married filing jointly	Head of household	Single, Marr separate	ly, or					
		0.10.	Enter on	line 9—	Qualifying survi	ving sp	oouse				
		\$21,750	0.5	0.5	0.5						
	\$21,750	\$23,750	0.5	0.5	0.2			- 1			
								- 1		1	.1
	\$23,750	\$32,625	0.5	0.5	0.1				9	Х	
	\$23,750 \$32,625	\$32,625 \$35,625	0.5 0.5	0.5 0.2					9	X	••
					0.1				9	X	••
	\$32,625	\$35,625	0.5	0.2	0.1 0.1				9	X	••
	\$32,625 \$35,625	\$35,625 \$36,500	0.5 0.5	0.2 0.1	0.1 0.1 0.1				9	X	••
	\$32,625 \$35,625 \$36,500	\$35,625 \$36,500 \$43,500	0.5 0.5 0.5	0.2 0.1 0.1	0.1 0.1 0.1 0.0				9	X	••
	\$32,625 \$35,625 \$36,500 \$43,500	\$35,625 \$36,500 \$43,500 \$47,500	0.5 0.5 0.5 0.2 0.1 0.1	0.2 0.1 0.1 0.1 0.1 0.0	0.1 0.1 0.0 0.0 0.0 0.0				9	X	•••
	\$32,625 \$35,625 \$36,500 \$43,500 \$47,500	\$35,625 \$36,500 \$43,500 \$47,500 \$54,750 \$73,000	0.5 0.5 0.5 0.2 0.1 0.1	0.2 0.1 0.1 0.1 0.1 0.0	0.1 0.1 0.0 0.0 0.0 0.0 0.0				9	X	
	\$32,625 \$35,625 \$36,500 \$43,500 \$47,500 \$54,750	\$35,625 \$36,500 \$43,500 \$47,500 \$54,750 \$73,000	0.5 0.5 0.5 0.2 0.1 0.1	0.2 0.1 0.1 0.1 0.1 0.0	0.1 0.1 0.0 0.0 0.0 0.0 0.0					X	
Mu	\$32,625 \$35,625 \$36,500 \$43,500 \$47,500 \$54,750 \$73,000	\$35,625 \$36,500 \$43,500 \$47,500 \$54,750 \$73,000 Note: I	0.5 0.5 0.2 0.1 0.1 0.0 f line 9 is zero, stop ; y	0.2 0.1 0.1 0.1 0.0 0.0 cou can't take this cre	0.1 0.1 0.0 0.0 0.0 0.0 0.0 edit.				10	X	138
Mu	\$32,625 \$35,625 \$36,500 \$43,500 \$47,500 \$54,750 \$73,000 altiply line 7 nitation base	\$35,625 \$36,500 \$43,500 \$47,500 \$54,750 \$73,000 Note: I by line 9	0.5 0.5 0.2 0.1 0.1 0.0 f line 9 is zero, stop ; y ity. Enter the amount f	0.2 0.1 0.1 0.1 0.1 0.0 0.0 vou can't take this cre	0.1 0.1 0.0 0.0 0.0 0.0 0.0 edit. 	 he ins					
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^{*} See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

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and on Schedule 3 (Form 1040), line 4