

**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, **ARUN SHANMUGAM** (SSN: 055-23-2377) and **SIVAGAMI MEENAKSHI SUNDARAM (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 **SIVAGAMI MEENAKSHI SUNDARAM** 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:

**ARUN SHANMUGAM
7200 PRESTON RD,
APT 621, PLANO,
TEXAS – 75024**

Second Party to Filing Returns:

**SIVAGAMI MEENAKSHI SUNDARAM
7200 PRESTON RD,
APT 621, PLANO,
TEXAS – 75024**

Thank you.

Sincerely,

**ARUN SHANMUGAM
SSN: 055-23-2377
DATE OF BIRTH:- 05/06/1986**

**SIVAGAMI MEENAKSHI SUNDARAM
ITIN: APPLIED FOR
DATE OF BIRTH:- 11/03/1992**