

**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, **GHANA VENKATA NAGA RAYUDU KOTI** (SSN: 653-39-6264) and **DEEPIKA KOTI (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 **DEEPIKA KOTI** 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:

GHANA VENKATA NAGA RAYUDU KOTI
297 TURNPIKE RD,
APT 501, WESTBOROUGH,
MASSACHUSETTS – 01581

Second Party to Filing Returns:

DEEPIKA KOTI
297 TURNPIKE RD,
APT 501, WESTBOROUGH,
MASSACHUSETTS – 01581

Thank you.

Sincerely,

GHANA VENKATA NAGA RAYUDU KOTI
SSN: 653-39-6264
DATE OF BIRTH:- 01/01/1979

DEEPIKA KOTI
ITIN: APPLIED FOR
DATE OF BIRTH:- 06/28/1986