

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial <b>AAKASH</b>	Last name <b>KASAMSETTY</b>	Your identifying number (see instructions) <b>091-19-9235</b>
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Home address (number and street). If you have a P.O. box, see instructions. <b>3438 N OAKLAND AVE</b>	Apt. no. <b>207</b>
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City, town, or post office. If you have a foreign address, also complete spaces below. <b>MILWAUKEE</b>	State <b>WI</b>	ZIP code <b>53211</b>
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Foreign country name	Foreign province/state/county	Foreign postal code
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**Filing Status**

Single     Married filing separately (MFS)     Qualifying surviving spouse (QSS)     Estate     Trust

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

Check only one box.

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)     Yes     No

Dependents (see instructions):	(1) First name      Last name		(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

<b>Income Effectively Connected With U.S. Trade or Business</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .	<b>1a</b>	6,353.
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .	<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .	<b>1c</b>	
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .	<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .	<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .	<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6 . . . . .	<b>1g</b>	
	<b>h</b> Other earned income (see instructions) . . . . .	<b>1h</b>	
	<b>i</b> Reserved for future use . . . . . <b>1i</b>		
	<b>j</b> Reserved for future use . . . . . <b>1j</b>		
	<b>k</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e) . . . . . <b>1k</b>		
	<b>z</b> Add lines 1a through 1h . . . . .	<b>1z</b>	6,353.
	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>	<b>2b</b> Taxable interest . . . . . <b>2b</b>	
	<b>3a</b> Qualified dividends . . . . . <b>3a</b>	<b>3b</b> Ordinary dividends . . . . . <b>3b</b>	
	<b>4a</b> IRA distributions . . . . . <b>4a</b>	<b>4b</b> Taxable amount . . . . . <b>4b</b>	
	<b>5a</b> Pensions and annuities . . . . . <b>5a</b>	<b>5b</b> Taxable amount . . . . . <b>5b</b>	
	<b>6</b> Reserved for future use . . . . . <b>6</b>		
	<b>7</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here . . . . . <input type="checkbox"/> <b>7</b>		
	<b>8</b> Additional income from Schedule 1 (Form 1040), line 10 . . . . . <b>8</b>		2,500.
	<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b> . . . . . <b>9</b>		8,853.
	<b>10</b> Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b> . . . . . <b>10</b>		
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . <b>11</b>		8,853.
	<b>12</b> <b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions) . . . . . <b>12</b> Std Dedn US/India Treaty		13,850.
	<b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . . <b>13a</b>		
	<b>b</b> Exemptions for estates and trusts only (see instructions) . . . . . <b>13b</b>		
	<b>c</b> Add lines 13a and 13b . . . . . <b>13c</b>		
	<b>14</b> Add lines 12 and 13c . . . . . <b>14</b>		13,850.
	<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . . <b>15</b>		0.

<b>Tax and Credits</b>	<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 from Schedule 8812 (Form 1040) . . . . .	<b>19</b>	
	<b>20</b>	Amount from Schedule 3 (Form 1040), line 8 . . . . .	<b>20</b>	
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
	<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>	
	<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 . . . . .	<b>23b</b>	
	<b>c</b>	Transportation tax (see instructions) . . . . .	<b>23c</b>	
	<b>d</b>	Add lines 23a through 23c . . . . .	<b>23d</b>	
<b>24</b>	Add lines 22 and 23d. This is your <b>total tax</b> . . . . .	<b>24</b>	0.	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	182.
	<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	350.
	<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	532.
	<b>e</b>	Form(s) 8805 . . . . .	<b>25e</b>	
	<b>f</b>	Form(s) 8288-A . . . . .	<b>25f</b>	
	<b>g</b>	Form(s) 1042-S . . . . .	<b>25g</b>	
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return . . . . .	<b>26</b>	
	<b>27</b>	Reserved for future use . . . . .	<b>27</b>	
<b>28</b>	Additional child tax credit from Schedule 8812 (Form 1040) . . . . .	<b>28</b>		
<b>29</b>	Credit for amount paid with Form 1040-C . . . . .	<b>29</b>		
<b>30</b>	Reserved for future use . . . . .	<b>30</b>		
<b>31</b>	Amount from Schedule 3 (Form 1040), line 15 . . . . .	<b>31</b>		
<b>32</b>	Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>		
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	532.	

<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>	532.
	<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>	532.
	<b>b</b>	Routing number 0 7 5 0 0 0 0 1 9 . . . . . <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number 9 2 1 2 1 1 9 3 1 . . . . .		
	<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 2024 estimated tax</b> . . . . .	<b>36</b>		

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input checked="" type="checkbox"/> <b>No</b>		
	Designee's name _____	Phone no. _____	Personal identification number (PIN) _____

<b>Sign Here</b>	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 _____	Your occupation STUDENT	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
	Phone no. _____	Email address _____		

<b>Paid Preparer Use Only</b>	Preparer's name SYAM PRIYA RAM SAGAR GUPTA	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA	Date 04/04/2024	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
	Firm's name GLOBAL TAXES LLC			Phone no. (678) 965-9522	
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			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

**2023**  
Attachment  
Sequence No. **01**

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

AAKASH KASAMSETTY

Your social security number

091-19-9235

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<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>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABL account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
	Other Income from box 3 of 1099-Misc 2,500.		2,500.	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	2,500.
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>	2,500.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>20</b>	IRA deduction . . . . .		<b>20</b>
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>
<b>22</b>	Reserved for future use . . . . .		<b>22</b>
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>

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

Department of the Treasury  
Internal Revenue Service

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

Attach to Form 1040-NR.

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **7B**

Name shown on Form 1040-NR

AAKASH KASAMSETTY

Your identifying number

091-19-9235

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

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
<b>1</b> Dividends and dividend equivalents:						
<b>a</b> Dividends paid by U.S. corporations . . . . .	<b>1a</b>					
<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>					
<b>10</b> Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
<b>a</b> Winnings _____						
<b>b</b> Losses _____	<b>10c</b>					
<b>11</b> Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed . . . . .	<b>11</b>					
<b>12</b> Other (specify): _____						
	<b>12</b>					
<b>13</b> Add lines 1a through 12 in columns (a) through (d) . . . . .	<b>13</b>					
<b>14</b> Multiply line 13 by rate of tax at top of each column . . . . .	<b>14</b>					
<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>					

**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.	<b>16</b>	(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).	
	<b>17</b>	Add columns (f) and (g) of line 16 . . . . .					( )		
	<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- . . . . .							

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

Department of the Treasury  
Internal Revenue Service

**Other Information**

Attach to Form 1040-NR.

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

Answer all questions.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **7C**

Name shown on Form 1040-NR

AAKASH KASAMSETTY

Your identifying number

091-19-9235

**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? United States

**C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No

**D** Were you ever:

1. A U.S. citizen?  Yes  No

2. 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 didn't 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 2023. See instructions.

**Note:** If you're 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

**H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2021 \_\_\_\_\_, 2022 \_\_\_\_\_, and 2023 365.

**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: \_\_\_\_\_

**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.

1. 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 1k. Do not enter it anywhere else on line 1 . . .

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:

1. 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

2. 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