Form**8879** (Rev. January 2021)

Department of the TreasuryInternal Revenue Service

SubmissionIdentificationNumber(SID)

**IRS*e-file*SignatureAuthorization**

###### aEROmustobtainandretaincompletedForm8879.

a**Goto*[www.irs.gov/Form8879](http://www.irs.gov/Form8879)*forthelatestinformation.**

F

OMBNo.1545-0074

|  |  |  |
| --- | --- | --- |
| Taxpayer’s name  VISHNU VARDHAN KEERTHI | | **Socialsecuritynumber**  885-61-4445 |
| Spouse’sname | | **Spouse’ssocialsecuritynumber** |
| **PartI** | **TaxReturn Information— TaxYear EndingDecember 31,** 2023(Enteryearyouareauthorizing.) | |

Enterwholedollarsonlyonlines1through5.

**Note:**Form1040-SSfilersuseline4only.Leavelines1,2,3,and5blank.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1** | Adjustedgrossincome ............. | | . | . | . | . | . | . | . | . | . | . | . | . | . | **1** | 3,065. |
| **2** | Total tax.................. | | . | . | . | . | . | . | . | . | . | . | . | . | . | **2** | 0. |
| **3** | Federalincome tax withheld from Form(s) W-2 and Form(s) 1099 | | . | . | . | . | . | . | . | . | . | . | . | . | . | **3** |  |
| **4** | Amountyouwantrefundedtoyou ......... | | . | . | . | . | . | . | . | . | . | . | . | . | . | **4** |  |
| **5** | Amountyouowe ............... | | . | . | . | . | . | . | . | . | . | . | . | . | . | **5** | 0. |
| **PartII** | | **TaxpayerDeclarationandSignatureAuthorization(Besureyougetandkeepacopyofyourreturn)** | | | | | | | | | | | | | | | |

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of myknowledgeandbelief,itistrue,correct,andcomplete.IfurtherdeclarethattheamountsinPartIabovearetheamountsfromtheincometax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO)to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reasonfor any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that thepersonal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

##### Taxpayer’sPIN:checkoneboxonly

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1 | 4 | 4 | 4 | 5 |

Iauthorize

GLOBAL TAXES LLC

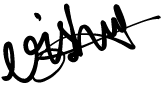
**EROfirmname**

to enterorgenerate myPIN

**Enterfivedigits,butdon’t enter all zeros**

asmy

signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only**if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature a Date 04/04/2024

##### Spouse’sPIN:checkoneboxonly

I authorize

**EROfirmname**

to enterorgenerate myPIN

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |

**Enterfivedigits,but**

asmy

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) I am now authorizing. Check this box **only**if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse’ssignaturea Datea

## PractitionerPINMethodReturnsOnly—continuebelow

**PartIIICertificationandAuthentication—PractitionerPINMethodOnly**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ERO’sEFIN/PIN.**Enteryoursix-digitEFINfollowedbyyourfive-digitself-selectedPIN. | 2 | 2 | 2 | 4 | 9 | 6 | 6 | 1 | 9 | 8 | 9 |  |

**Don’t enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO’ssignaturea Datea

## EROMustRetainThisForm—SeeInstructions

**Don’tSubmitThisFormtotheIRSUnlessRequestedToDoSo**

###### ForPaperworkReductionActNotice,seeyourtaxreturninstructions.

**BAA** REV03/07/24PRO

Form**8879**(Rev.01-2021)

DepartmentoftheTreasury—InternalRevenueService

Form

**1040-NR** **2023**

**U.S.NonresidentAlienIncomeTaxReturn** OMBNo.1545-0074

IRSUseOnly—Donotwriteor staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 Seeseparate Yourfirstnameandmiddleinitial Lastname **Youridentifyingnumber**

instructions.

(seeinstructions)

### VISHNU VARDHAN KEERTHI 885-61-4445

Homeaddress(numberandstreet).IfyouhaveaP.O.box,seeinstructions. Apt.no.

### 5517 N MILITARY TRAIL

City,town,orpostoffice.Ifyouhaveaforeignaddress,alsocompletespacesbelow. State ZIPcode

### BOCA RATON FL 33496

Foreigncountryname Foreignprovince/state/county Foreignpostalcode

## Filing Status

Checkonly one box.

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:

**DigitalAssets**Atanytimeduring2023,didyou:(a)receive(asareward,award,orpaymentforpropertyorservices);or(b)sell,exchange,or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ...... **Yes No**

## Dependents

**(2)**Dependent’s

**(4)**Checktheboxifqualifiesfor(seeinst.):

Creditforother

(seeinstructions):

**(1)**Firstname Last name

identifyingnumber

**(3)**Relationshiptoyou

Childtaxcredit

dependents

Ifmorethanfour dependents,seeinstructionsand checkhere

## Income Effectively Connected With U.S. Trade or Business

**AttachForm(s)W-2,1042-S,**

**SSA-1042-S,RRB-1042-S,**

**and8288-A here. Also attach**

**1a**TotalamountfromForm(s)W-2,box1(seeinstructions) **1a**

1. Household employeewages notreported onForm(s)W-2 **1b**
2. Tipincome notreported online 1a(see instructions) **1c**
3. Medicaidwaiverpayments notreported onForm(s)W-2 (seeinstructions) **1d**
4. Taxabledependent carebenefits fromForm 2441,line 26 **1e**
5. Employer-providedadoptionbenefitsfromForm8839,line29 **1f**
6. WagesfromForm8919,line6 **1g**
7. Otherearnedincome(seeinstructions) **1h**
8. Reservedfor future use............... **1i**
9. Reservedforfutureuse **1j**
10. TotalincomeexemptbyatreatyfromScheduleOI(Form1040-NR),itemL,

line1(e) ................... **1k**

**z** Addlines1athrough1h **1z**

|  |  |
| --- | --- |
| **2a** |  |
| **3a** |  |
| **4a** |  |
| **5a** |  |

#### 3,065.

3,065.

**Form(s)1099-Rif**

**tax was withheld.**

Ifyoudidnot

**2a**Tax-exemptinterest...**3a**Qualifieddividends...**4a**IRAdistributions....**5a**Pensionsandannuities..

**b**Taxableinterest **2b**

**b**Ordinarydividends **3b**

**b**Taxableamount **4b**

**b**Taxableamount **5b**

get a Form

W-2, see instructions.

1. Reservedfor future use....................... **6**
2. Capitalgainor(loss).AttachScheduleD(Form1040)ifrequired.Ifnotrequired,checkhere.. **7**
3. AdditionalincomefromSchedule1(Form 1040),line10 ............. **8**
4. Add lines1z, 2b,3b, 4b,5b, 7,and8. Thisis your**total effectivelyconnected income**.... **9**
5. Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments toincome 10**
6. Subtractline10fromline9.This isyour**adjustedgrossincome 11**
7. **Itemizeddeductions**(fromScheduleA(Form1040-NR))or,forcertainresidentsofIndia,standard

#### 3,065.

3,065.

deduction (see instructions) ..............

S.td.Ded.nU.S/I.ndi.aT.rea.ty**12**

#### 13,850.

**13a**Qualified business income deduction from Form 8995 or Form 8995-A.**13a b**Exemptionsfor estatesandtrustsonly(seeinstructions) **13b**

**c**Addlines 13a and 13b.......................

1. Addlines12and13c .......................
2. Subtract line 14 fromline 11. Ifzero or less,enter -0-. Thisis your **taxable income** .....

###### 13c 14

**15**

#### 13,850.

0.

**ForDisclosure,PrivacyAct,andPaperworkReductionActNotice,seeseparateinstructions.** Form**1040-NR**(2023)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Form 1040-NR (2023) |  |  |  |  |  |  |  | Page**2** |
| **Taxand 16** | **Tax**(seeinstructions).CheckifanyfromForm(s):**1** | 8814 | **2** | 4972 | **3** |  | **16** | 0. |

## Credits

1. Amountfrom Schedule 2(Form 1040), line 3................. **17** 0.
2. Add lines 16 and 17........................ **18** 0.
3. ChildtaxcreditorcreditforotherdependentsfromSchedule8812(Form1040) **19**
4. AmountfromSchedule3(Form1040),line8 **20**
5. Addlines19and20 **21**
6. Subtract line 21 from line 18.If zero or less, enter-0-.............. **22** 0.

**23a**TaxonincomenoteffectivelyconnectedwithaU.S.tradeorbusinessfrom

ScheduleNEC(Form1040-NR),line 15 ..........

* 1. Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21....................
  2. Transportation tax (see instructions)...........

**23a**

###### 23b 23c

* 1. Add lines 23a through 23c......................

**24** Add lines 22 and 23d. This is your **total tax**.................

**Payments25** Federalincometaxwithheldfrom:

**23d**

**24** 0.

1. Form(s)W-2..................
2. Form(s)1099..................
3. Otherforms (see instructions).............

###### 25a 25b 25c

1. Add lines 25a through 25c......................
2. Form(s)8805..........................
3. Form(s)8288-A.........................
4. Form(s)1042-S.........................
5. 2023 estimatedtaxpayments andamountappliedfrom 2022return..........

###### 25d 25e 25f 25g 26

1. Reservedfor future use............... **27**
2. AdditionalchildtaxcreditfromSchedule8812(Form1040) .... **28**
3. CreditforamountpaidwithForm1040-C ......... **29**
4. Reservedfor future use............... **30**
5. AmountfromSchedule3(Form1040),line15 ........ **31**
6. Addlines28,29,and31.Theseare your**totalotherpaymentsandrefundablecredits**....
7. Addlines 25d, 25e,25f, 25g, 26,and 32. These areyour **total payments**........

**Refund 34** If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** ..

**35a**Amountof line34 you want**refunded toyou**. IfForm 8888is attached,check here....

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| X | X | X | X | X | X | X | X | X | **c**Type: Checking | | | | | | | |
| X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |

**32**

**33**

**34**

**35a**

Directdeposit?Seeinstructions.

**b**Routingnumber

**d**Accountnumber

Savings

## Amount YouOwe

**e**If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.

1. Amount of line34 you want**applied toyour 2024 estimatedtax** .. **36**
2. Subtractline33fromline24.Thisisthe **amountyouowe**.

Fordetailsonhowtopay,goto*[www.irs.gov/Payments](http://www.irs.gov/Payments)*orseeinstructions........ **37** 0.

1. Estimatedtax penalty (see instructions).......... **38**

## Third

DoyouwanttoallowanotherpersontodiscussthisreturnwiththeIRS?Seeinstructions. **Yes.**Completebelow. **No**

## Party

Designee’s

Phone

Personalidentification

## Designee

name no.

number(PIN)

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge andbelief,theyaretrue,correct,andcomplete.Declarationofpreparer(otherthantaxpayer)isbasedonallinformationofwhichpreparerhasanyknowledge.

Your signature Date Your occupation IftheIRSsentyouanIdentity Protection PIN, enter it here

Phoneno.

Emailaddress

### STUDENT

(seeinst.)

# Paid

Preparer’s name Preparer’s signature Date PTIN Checkif:

# Preparer

VENKATASAIPAVANKUMARDUDIPALLI

VENKATASAIPAVANKUMARDUDIPALLI

P02470833

Self-employed

# Use Only

Firm’sname

### GLOBAL TAXES LLC

Phoneno.(678)965-9522

Firm’saddress

### 245 ROONEY CT E BRUNSWICK NJ 08816

Firm’sEIN 88-2145487

Goto*[www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR)*forinstructionsandthelatestinformation.

**BAA** REV03/07/24PRO

Form**1040-NR**(2023)

|  |  |  |  |
| --- | --- | --- | --- |
| **SCHEDULE NEC**  **(Form1040-NR)**  DepartmentoftheTreasuryInternal Revenue Service | **TaxonIncomeNotEffectivelyConnectedWithaU.S.TradeorBusiness**  **AttachtoForm1040-NR.**  **Goto*[www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR)*forinstructionsandthelatestinformation.** | | OMBNo.1545-0074 |
|  |  | | **2023**  AttachmentSequenceNo.**7B** |
| Name shown onForm 1040-NR  VISHNU VARDHAN KEERTHI | | **Youridentifyingnumber**  885-61-4445 | |

Enter **amountof income**underthe appropriaterateof tax.Seeinstructions.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **NatureofIncome** | | **(a)**10% | **(b)**15% | **(c)**30% | **(d)**Other(specify) | | |
| **%** | | **%** |
| 1. Dividendsanddividendequivalents:    1. DividendspaidbyU.S.corporations .............    2. Dividends paidby foreigncorporations.............    3. Dividendequivalentpaymentsreceivedwithrespecttosection871(m)transactions 2. Interest:    1. Mortgage......................    2. Paid by foreigncorporations................    3. Other....................... 3. Industrialroyalties (patents, trademarks, etc.)........... 4. MotionpictureorTVcopyrightroyalties ............ 5. Other royalties(copyrights,recording,publishing,etc.)........ 6. Real property income andnatural resources royalties ........ 7. Pensionsand annuities.................. 8. Social security benefits.................. 9. Capital gain from line 18 below............... 10. Gambling—ResidentsofCanadaonly.Enternetincomeincolumn(c).   **Ifzeroorless,enter-0-.**   * 1. Winnings   2. Losses ...............  1. Gambling—ResidentsofcountriesotherthanCanada.   **Note:** Enter winnings only.Losses aren’t allowed .........   1. Other (specify): 2. Addlines 1a through 12 in columns (a) through(d) ......... 3. **Multiplyline 13 by rateof tax at topof each column**........ | **1a** |  |  |  |  | |  |
| **1b** |  |  |  |  | |  |
| **1c** |  |  |  |  | |  |
| **2a** |  |  |  |  | |  |
| **2b** |  |  |  |  | |  |
| **2c** |  |  |  |  | |  |
| **3** |  |  |  |  | |  |
| **4** |  |  |  |  | |  |
| **5** |  |  |  |  | |  |
| **6** |  |  |  |  | |  |
| **7** |  |  |  |  | |  |
| **8** |  |  |  |  | |  |
| **9** |  |  |  |  | |  |
| **10c** |  |  |  |  | |  |
| **11** |  |  |  |  | |  |
| **12** |  |  |  |  | |  |
| **13** |  |  |  |  | |  |
| **14** |  |  |  |  | |  |
| **15 TaxonincomenoteffectivelyconnectedwithaU.S.tradeorbusiness.**Addcolumns(a)through(d)ofline14.EnterthetotalhereandonForm1040-NR,line23a | | | | | | **15** |  |

## CapitalGainsandLossesFromSalesorExchangesofProperty

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Enter only the capital gains andlosses from property sales orexchanges that are from sourceswithin the United States and noteffectively connected with a U.S.business. Do not include a gainorlossondisposingofaU.S.realproperty interest; report thesegains and losses on Schedule D(Form1040).**  **Report property sales orexchanges that are effectivelyconnectedwithaU.S.businesson Schedule D (Form 1040),Form4797, or both.** | **16 (a)** Kind of property and description(if necessary, attach statement of  descriptivedetailsnotshownbelow) | **(b)**Dateacquiredmm/dd/yyyy | **(c)**Datesoldmm/dd/yyyy | **(d)**Salesprice | **(e)**Costorotherbasis | | **(f)LOSS**  If(e)ismorethan(d),subtract(d)from(e). | | **(g)GAIN**  If(d)ismorethan(e),subtract(e)from(d). |
|  |  |  |  |  | |  | |  |
|  |  |  |  |  | |  | |  |
|  |  |  |  |  | |  | |  |
|  |  |  |  |  | |  | |  |
|  |  |  |  |  | |  | |  |
| **17**Addcolumns(f)and(g)ofline16 ....................... | | | | | **17** | ( ) | |  |
| **18Capitalgain.**Combinecolumns(f)and(g)ofline17.Enterthenetgainhereandonline9above.Ifaloss,enter-0-.. | | | | | | | **18** |  |

###### ForPaperwork ReductionAct Notice,see theInstructions forForm 1040-NR.

**BAA** REV03/07/24PRO

**ScheduleNEC(Form1040-NR)2023**

|  |  |  |  |
| --- | --- | --- | --- |
| **SCHEDULE OI**  **(Form1040-NR)**  DepartmentoftheTreasuryInternal Revenue Service | **OtherInformation**  **AttachtoForm1040-NR.**  **Goto*[www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR)*forinstructionsandthelatestinformation.**  **Answerallquestions.** | | OMBNo.1545-0074 |
| **2023**  Attachment  SequenceNo.**7C** |
| Name shown onForm 1040-NR  VISHNU VARDHAN KEERTHI | | **Youridentifyingnumber**  885-61-4445 | |

1. Ofwhatcountryorcountrieswereyouacitizenornationalduringthetaxyear?INDIA
2. Inwhatcountrydidyouclaimresidencefortaxpurposesduringthetaxyear?

#### United States

|  |  |  |
| --- | --- | --- |
| **C** Have you ever appliedto be a greencard holder (lawful permanentresident) of the UnitedStates?..... | **Yes** | **No** |
| **D** Wereyouever: |  |  |
| **1.**AU.S.citizen? ............................... | **Yes** | **No** |
| **2.**A green card holder (lawful permanent resident) of the United States?.............. | **Yes** | **No** |
| If youanswer“Yes”to(1) or(2),seePub.519,chapter 4,forexpatriationrulesthatapply toyou. |  |  |
| **E** Ifyouhadavisaonthelastdayofthetaxyear,enteryourvisatype.Ifyoudidn’thaveavisa,enteryourU.S. |  |  |
| immigrationstatusonthelastdayofthetaxyear.F1  **F** Have you ever changed your visa type (nonimmigrant status) or U.S.immigration status?........ | **Yes** | **No** |
| Ifyouanswered“Yes,”indicatethedateandnatureofthechange: |  | |
| **G** List alldatesyouenteredandlefttheUnitedStatesduring2023. Seeinstructions. |
| **Note:**Ifyou’rearesidentofCanadaorMexico**AND**commutetoworkintheUnitedStatesatfrequentintervals, |
| **check theboxforCanadaorMexico**andskiptoitemH......... Canada Mexico |

|  |  |
| --- | --- |
| DateenteredUnitedStates mm/dd/yy | DatedepartedUnitedStates mm/dd/yy |
|  |  |
|  |  |
|  |  |
|  |  |

|  |  |
| --- | --- |
| DateenteredUnitedStates mm/dd/yy | DatedepartedUnitedStates mm/dd/yy |
|  |  |
|  |  |
|  |  |
|  |  |

|  |  |  |
| --- | --- | --- |
| **H** Givenumberofdays(includingvacation,nonworkdays,andpartialdays)youwerepresentintheUnitedStatesduring: |  | |
| 2021 , 2022 , and 2023 365 .  **I** Did you file a U.S. income tax return for any prior year?................... | **Yes** | **No** |
| If“Yes,”givethelatestyearandformnumberyoufiled: 1040NR  **J** Are you filing a return for a trust?.......................... | **Yes** | **No** |
| If“Yes,”didthetrusthaveaU.S.orforeignownerunderthegrantortrustrules,makeadistributionorloantoa  U.S. person, or receivea contribution from aU.S. person?.................. | **Yes** | **No** |
| **K** Did youreceive totalcompensationof $250,000or moreduringthe taxyear?............ | **Yes** | **No** |
| If“Yes,”didyouuseanalternativemethodtodeterminethesourceofthiscompensation? ....... | **Yes** | **No** |

1. IncomeExemptFromTax—IfyouareclaimingexemptionfromincometaxunderaU.S.incometaxtreatywithaforeigncountry, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
   1. Enterthenameofthecountry,theapplicabletaxtreatyarticle,thenumberofmonthsinprioryearsyouclaimedthetreatybenefit,andthe amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

|  |  |  |  |
| --- | --- | --- | --- |
| **(a)**Country | **(b)**Taxtreatyarticle | **(c)** Number of months claimedinpriortaxyears | **(d)** Amount of exempt incomeincurrenttaxyear |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  | | |  |

**(e)Total.**EnterthisamountonForm1040-NR,line1k.Donotenteritanywhereelseonline1 ..

* 1. Wereyousubjecttotaxinaforeigncountryonanyoftheincomeshownin1(d)above? ........ **Yes No**
  2. AreyouclaimingtreatybenefitspursuanttoaCompetentAuthoritydetermination?.......... **Yes No**

If“Yes,”attachacopyoftheCompetentAuthoritydeterminationlettertoyourreturn.

1. Checktheapplicableboxif:
   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. Youhavemadeanelectioninapreviousyearthathasnotbeenrevoked,totreatincomefromrealpropertylocatedintheUnited States aseffectively connectedwith aU.S. tradeor businessunder section871(d). Seeinstructions.......... 

###### ForPaperwork ReductionAct Notice,see theInstructions forForm 1040-NR.

**BAA** REV03/07/24PRO

**ScheduleOI(Form1040-NR)2023**