## 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

| Subm  | ission Identification Number (SID)   |  |  |   |   |  |  |
|---|--|--|--|---|---|--|--|
| Taxpaye   | er's name  | Social securi  | ty numb  | per   |   |  |  |
| ATH   | ARV SUBHEKAR   | 845-52   | 845-52-0168  |   |   |  |  |
| Spouse  | 's name  |  | Spouse's social security number  |   |   |  |  |
| Part  | Tax Return Information — Tax Year Ending December 31, 2023 (En   | ıter year you a  | re aut   | thorizina `   | <u> </u>  |  |  |
|   | whole dollars only on lines 1 through 5.   | itor year you a  | ii C au  | unonzing.,  | <u>/</u>  |  |  |
|   | Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.   |  |  |   |   |  |  |
| 1   | Adjusted gross income  |  | 1 1  | 2   | ,311.   |  |  |
| 2   | Total tax  |  | 2  |   | 0.  |  |  |
| 3   | Federal income tax withheld from Form(s) W-2 and Form(s) 1099  |  | 3  |   | <del></del>   |  |  |
| 4   | Amount you want refunded to you  |  | 4  |   | 14.   |  |  |
| 5   | Amount you owe   |  | 5  |   |   |  |  |
| Part  |  | d keep a cop   | y of y   | our retui   | rn)   |  |  |
| Under<br>my kno<br>return to send<br>for any<br>Agent to<br>payme<br>authori<br>payme<br>busines<br>taxes to<br>person<br>Electro | penalties of perjury, I declare that I have examined a copy of the income tax return (original or amendowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I a (original or amended) I am now authorizing. I consent to allow my intermediate service provider, trand my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account not of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation is so days prior to the payment (settlement) date. I also authorize the financial institutions involved in the creceive confidential information necessary to answer inquiries and resolve issues related to the payment (PIN) below is my signature for the income tax return (original or amended) and central financial institutions involved in the payment of the content of the income tax return (original or amended) and the financial information number (PIN) and the financial income tax return (original or amended) and 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. | ded) I am now authove are the amismitter, or electrorejection of the tree U.S. Treasury a indicated in the trution to debit the nate the authorizarequests must be the processing or e payment. I furill am now authorizate my PIN | thorizing ounts from the counts of the count | g, and to the rom the incturn originate ssion, (b) the designated for the sacco of | e best of<br>come tax<br>cor (ERO)<br>e reason<br>Financial<br>tware for<br>unt. This<br>cancel) a<br>er than 2<br>yment of<br>that the<br>able, my |  |  |
|   | if you are entering your own PIN and your return is filed using the Practitioner PIN me<br>below.  |  |  |   |   |  |  |
| Your s  | signature ▶ Date ▶   | <b>-</b>   |  |   |   |  |  |
| Spous   | se's PIN: check one box only   |  |  |   |   |  |  |
|   | I authorize to enter or general  | te my PIN  |  |   | as my   |  |  |
|   | ERO firm name  |  |  | digits, but   |   |  |  |
|   | 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 if you are entering your own PIN and your return is filed using the Practitioner PIN mobelow.  | n now authorizi  | ng. Ch   | neck this b   |   |  |  |
| Spous   | se's signature ▶ Date ▶  | •  |  |   |   |  |  |
|   | Practitioner PIN Method Returns Only—continue belo   | ow   |  |   |   |  |  |
| Part  | III Certification and Authentication — Practitioner PIN Method Only  |  |  |   |   |  |  |
| ERO's   | <b>S EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2  | 2 2 4 9 Don't ent  | 6 0<br>er all ze   | 8 2 7<br>eros   | 1   |  |  |
| authori   | y that the above numeric entry is my PIN, which is my signature for the electronic individual incomized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am suments of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Providers of  | bmitting this retu   | urn in a   | accordance  |   |  |  |
| ERO's   | s signature ▶ Date ▶   | •  |  |   |   |  |  |
|   | ERO Must Retain This Form — See Instructions   |  |  |   |   |  |  |
|   | Don't Submit This Form to the IRS Unless Requested T   | o 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 Jan. 1-Dec. 31, 2023, or other tax year begin |   |   | nning, 2023, ending, 20 |                               |             |                         |           | .0                      | See separate instructions. |  |  |
|--|---|---|-------------------------|-------------------------------|-------------|-------------------------|-----------|-------------------------|----------------------------|--|--|
| Your first name and middle initial                         |   |   | Last name               |                               |             |                         | Your iden | tifying number          |                            |  |  |
|  |   |   |                         | (8                            |             |                         |           |                         | (see instructions)         |  |  |
| ATHARV   |   |   | SUBH                    | EKAR                          | 845-52-0168 |                         |           |                         |                            |  |  |
| Home address   | (numl   | ber and street). If you have a P.O. b   | oox, see ins            | tructions.                    |             |                         | •         |                         | Apt. no.                   |  |  |
| 150 NORTH  | SI  | 1   |                         |                               |             |                         |           |                         | 3                          |  |  |
| City, town, or po  | ost o   | ffice. If you have a foreign address  | , also comp             | lete spaces below.            |             |                         | State     | ZI                      | P code                     |  |  |
| JERSEY CI  | ΤY  |   |                         |                               |             |                         | NJ        | 0                       | 7307                       |  |  |
| Foreign country  | nam   | e   | Foreign                 | Foreign province/state/county |             |                         |           |                         | 1                          |  |  |
|  |   |   |                         |                               |             |                         |           |                         |                            |  |  |
| Filing   |   |   |                         |                               |             |                         |           |                         | e 🗌 Trust                  |  |  |
| Status   | ı   | you checked the QSS box, enter the  |                         |                               |             |                         |           |                         |                            |  |  |
| Check only one box.  |   |   |                         |                               |             |                         |           |                         |                            |  |  |
| -  | ۸۰  |   |                         |                               |             |                         |           | /la\ a all a            | -1                         |  |  |
| Digital Assets   |   | ny time during 2023, did you: (a) re<br>erwise dispose of a digital asset (or |                         |                               |             |                         |           |                         | Yes X No                   |  |  |
| Dependents   |   |   |                         |                               |             |                         |           |                         | qualifies for (see inst.): |  |  |
| (see instructions):  |   |   |                         | (2) Dependent's               |             |                         | Child     | tax credit              | Credit for other           |  |  |
| (,-  |   | (1) First name Last name  |                         | identifying number            | (3) Re      | (3) Relationship to you |           |                         | dependents                 |  |  |
| If more than four  |   |   |                         |                               |             |                         |           | <u> </u>                |                            |  |  |
| dependents, see  |   |   |                         |                               |             |                         |           |                         |                            |  |  |
| instructions and check here                                |   |   |                         |                               |             |                         |           | $\frac{\sqcup}{\sqcap}$ |                            |  |  |
|  | 1a  | Total amount from Form(s) W-2,  | hov 1 (soo i            | netructions)                  |             |                         |           | 1a                      | 2,311.                     |  |  |
| Income   | _   | ( ) ,   | `                       | ,                             |             |                         |           | 1b                      | 2,511.                     |  |  |
| Connected  | Effectively b Household employee wages not reported on Form(s) W-2        |   |                         |                               |             |                         |           |                         |                            |  |  |
| With U.S.  | d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) |   |                         |                               |             |                         |           |                         |                            |  |  |
| Trade or   | е   | Taxable dependent care benefits   | •                       | ` '                           | ,           |                         |           | 1e                      |                            |  |  |
| Business   | f   | Employer-provided adoption ben  | efits from F            | orm 8839, line 29 .           |             |                         |           | 1f                      |                            |  |  |
|  | g   | Wages from Form 8919, line 6 .  |                         |                               |             |                         |           | 1g                      |                            |  |  |
| Attach<br>Form(s) W-2,                                     | h   | Other earned income (see instruc  | ctions) .               |                               |             | <u></u>                 |           | 1h                      |                            |  |  |
| 1042-S,  | i   | Reserved for future use   |                         |                               |             |                         |           |                         |                            |  |  |
| SSA-1042-S,<br>RRB-1042-S,                                 | j   | Reserved for future use   | 1j                      |                               |             |                         |           |                         |                            |  |  |
| and 8288-A   | k   | Total income exempt by a treaty   |                         |                               |             |                         |           |                         |                            |  |  |
| here. Also   |   | line 1(e)   |                         |                               |             | 1k                      |           |                         | 0 011                      |  |  |
| attach<br>Form(s)  | Z   | Add lines 1a through 1h   | 1                       | 1                             |             |                         |           | 1z<br>2b                | 2,311.                     |  |  |
| 1099-R if  | 2a<br>3a  | Tax-exempt interest   |                         |                               |             |                         |           |                         |                            |  |  |
| tax was withheld.  | sa<br>4a  | IRA distributions   | 4a                      | b Ordinary dividends          |             |                         |           | 3b<br>4b                |                            |  |  |
| If you did not   | <del>т</del> а<br>5а  | Pensions and annuities  | <del>та</del><br>5а     |                               |             | nount                   |           | 5b                      |                            |  |  |
| get a Form   | 6   | -   | 6                       |                               |             |                         |           |                         |                            |  |  |
| W-2, see instructions.                                     | 7   | Reserved for future use   |                         |                               |             |                         |           |                         |                            |  |  |
| mondono.   | 8   | Additional income from Schedule   | 8                       |                               |             |                         |           |                         |                            |  |  |
|  | 9   | Add lines 1z, 2b, 3b, 4b, 5b, 7, ar   | nd 8. This is           | your total effectively c      | onnect      | ed income .             |           | 9                       | 2,311.                     |  |  |
|  | 10  |   |                         |                               |             |                         |           |                         |                            |  |  |
|  | 11  | Subtract line 10 from line 9. This  | is your <b>adju</b>     | usted gross income            |             |                         |           | 11                      | 2,311.                     |  |  |
|  | 12  | Itemized deductions (from Schodeduction (see instructions).                   | d                       | 13,850.                       |             |                         |           |                         |                            |  |  |
|  | 13a   |   |                         |                               |             |                         |           |                         |                            |  |  |
|  | b   | Qualified business income deduce<br>Exemptions for estates and trusts         |                         |                               |             | 13b                     |           |                         |                            |  |  |
|  | С   | Add lines 13a and 13b   |                         |                               |             |                         |           | 13c                     |                            |  |  |
|  | 14  |   |                         |                               |             |                         |           |                         | 13,850.                    |  |  |
|  | 15  | Subtract line 1/1 from line 11 If 7   | oro or loca             | enter -0- This is your to     | vahla in    | como                    |           | 15                      | Ω                          |  |  |

| Form 1040-NR (2   | 2023)                               |   |                  |           |           | Page <b>2</b>     |
|-------------------|-------------------------------------|---|------------------|-----------|-----------|-------------------|
| Tax and           | 16                                  | Tax (see instructions). Check if any from Form(s): 1  8814 2  49  | 72 <b>3</b> 🗌    |           | 16        | 0.                |
| Credits           | 17                                  | Amount from Schedule 2 (Form 1040), line 3  |                  |           | 17        | 0.                |
|                   | 18                                  | Add lines 16 and 17   | 18               | 0.        |           |                   |
|                   | 19                                  | Child tax credit or credit for other dependents from Schedule 8812 (Form 1  | 19               |           |           |                   |
|                   | 20                                  | Amount from Schedule 3 (Form 1040), line 8  | 20               |           |           |                   |
|                   | 21                                  | Add lines 19 and 20   | 21               |           |           |                   |
|                   | 22                                  | Subtract line 21 from line 18. If zero or less, enter -0  |                  |           | 22        | 0.                |
|                   | 23a                                 | Tax on income not effectively connected with a U.S. trade or business from  |                  |           |           |                   |
|                   |                                     | Schedule NEC (Form 1040-NR), line 15  | 23a              |           |           |                   |
|                   | b                                   | Other taxes, including self-employment tax, from Schedule 2 (Form 1040),  |                  |           |           |                   |
|                   |                                     | line 21   | 23b              |           |           |                   |
|                   | С                                   | Transportation tax (see instructions)   | 23c              |           |           |                   |
|                   | d                                   | Add lines 23a through 23c   |                  |           | 23d       |                   |
|                   | 24                                  | Add lines 22 and 23d. This is your total tax  |                  |           | 24        | 0.                |
| Payments          | 25                                  | Federal income tax withheld from:   |                  |           |           |                   |
| -                 | а                                   | Form(s) W-2   | 25a              | 14.       |           |                   |
|                   | b                                   | Form(s) 1099  | 25b              |           |           |                   |
|                   | С                                   | Other forms (see instructions)  | 25c              |           |           |                   |
|                   | d                                   | Add lines 25a through 25c   |                  |           | 25d       | 14.               |
|                   | е                                   | Form(s) 8805  |                  |           | 25e       |                   |
|                   | f                                   | Form(s) 8288-A  |                  |           | 25f       |                   |
|                   | g                                   | Form(s) 1042-S  |                  |           | 25g       |                   |
|                   | 26                                  | 2023 estimated tax payments and amount applied from 2022 return   |                  |           | 26        |                   |
|                   | 27                                  | Reserved for future use   | 27               |           |           |                   |
|                   | 28                                  | Additional child tax credit from Schedule 8812 (Form 1040)  | 28               |           |           |                   |
|                   | 29                                  | Credit for amount paid with Form 1040-C   | 29               |           |           |                   |
|                   | 30                                  | Reserved for future use   | 30               |           |           |                   |
|                   | 31                                  | Amount from Schedule 3 (Form 1040), line 15   | 31               |           |           |                   |
|                   | 32                                  | Add lines 28, 29, and 31. These are your total other payments and refund  | 32               |           |           |                   |
|                   | 33                                  | Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments   | 33               | 14.       |           |                   |
| Refund            | 34                                  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amou  |                  |           | 34        | 14.               |
|                   | 35a                                 | Amount of line 34 you want refunded to you. If Form 8888 is attached, che   | ck here          | 🗆         | 35a       | 14.               |
| Direct deposit?   | b                                   |   | Checking         |           |           |                   |
| See instructions. | d                                   | Account number 3 8 1 0 6 5 6 7 9 5 5 1  |                  | _         |           |                   |
|                   | е                                   | If you want your refund check mailed to an address outside the United Star  | tes not shown or | page 1,   |           |                   |
|                   |                                     | enter it here.  |                  |           |           |                   |
|                   | 36                                  | Amount of line 34 you want <b>applied to your 2024 estimated tax</b>  | 36               |           |           |                   |
| Amount            | 37                                  | Subtract line 33 from line 24. This is the <b>amount you owe</b> .  | -                |           |           |                   |
| You Owe           |                                     | For details on how to pay, go to www.irs.gov/Payments or see instructions   |                  |           | 37        |                   |
|                   | 38                                  | Estimated tax penalty (see instructions)  | 38               |           |           |                   |
| Third             | Do yo                               | u want to allow another person to discuss this return with the IRS? See instru  | es. Compl        | ete belov | w. 🗵 No   |                   |
| Party             | Desig                               | nee's Phone   | cation           |           |           |                   |
| Designee          | name                                |   | 001.01.          |           |           |                   |
|                   |                                     | penalties of perjury, I declare that I have examined this return and accompanying schedules are true, correct, and complete. Declaration of preparer (other than taxpayer) is based to be a complete of the complete. |                  |           |           |                   |
| Sign              | Your signature Date Your occupation |   |                  |           | e IRS sen | t you an Identity |
| Here              |                                     |   |                  |           |           | N, enter it here  |
|                   |                                     | inst.)  |                  |           |           |                   |
|                   | Phone                               | e no. Email address   |                  |           |           |                   |
| Paid              | Prepa                               | rer's name Preparer's signature   | Date             | PTIN      |           | Check if:         |
|                   | SYAM                                | 1 PRIYA RAM SAGAR GUPTA SYAM PRIYA RAM SAGAR GUPTA  | 04/14/2024       | P02082    | 2703   I  | Self-employed     |
| Preparer          | Firm's                              | sname GLOBAL TAXES LLC  |                  | Phone n   | o. (678   | 3)965-9522        |
| Use Only          | Firm's                              |   | -3171965         |           |           |                   |

BAA

#### **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

Attach to Form 1040-NR. Go to www.irs.gov/Form1040NR for instructions and the latest information. Sequence No. 7B

Name shown on Form 1040-NR Your identifying number ATHARV SUBHEKAR 845-52-0168 Enter **amount of income** under the appropriate rate of tax. See instructions. (d) Other (specify) Nature of Income (c) 30% (a) 10% **(b)** 15% % %

| 1   | Dividends and divide  | nd eq    | uivalents:   |                              |         |                             |                    |                         |  |  |
|---|---|----------|--|------------------------------|---------|-----------------------------|--------------------|-------------------------|--|--|
| а   | Dividends paid by U.  | S. cor   | porations  |                              | 1a      |                             |                    |                         |  |  |
| b   | Dividends paid by foreign corporations  |          |  |                              | 1b      |                             |                    |                         |  |  |
| С   | Dividend equivalent payments received with respect to section 871(m) transactions |          |  |                              | 1c      |                             |                    |                         |  |  |
| 2   | Interest:   | -        |  |                              |         |                             |                    |                         |  |  |
| а   | Mortgage  |          |  |                              | 2a      |                             |                    |                         |  |  |
| b   | Paid by foreign corpo   | oration  | ıs   |                              | 2b      |                             |                    |                         |  |  |
| С   |   |          |  |                              | 2c      |                             |                    |                         |  |  |
| 3   |   |          | , trademarks, etc.)  |                              | 3       |                             |                    |                         |  |  |
| 4   | Motion picture or TV  | copyr    | ight royalties   |                              | 4       |                             |                    |                         |  |  |
| 5   | •   |          | recording, publishing, etc.)   |                              | 5       |                             |                    |                         |  |  |
| 6   |   | -        | natural resources royalties  |                              | 6       |                             |                    |                         |  |  |
| 7   | Pensions and annuiti  | es.      |  |                              | 7       |                             |                    |                         |  |  |
| 8   |   |          |  |                              | 8       |                             |                    |                         |  |  |
| 9   |   |          | elow   |                              | 9       |                             |                    |                         |  |  |
| 10  |   | s of C   | anada only. Enter net income in column (   |                              |         |                             |                    |                         |  |  |
| а   | Winnings  |          |  |                              |         |                             |                    |                         |  |  |
| b   |   |          | <u> </u>   |                              | 10c     |                             |                    |                         |  |  |
| 11  |   |          |  |                              | 11      |                             |                    |                         |  |  |
| 12  | Other (specify):  |          |  |                              |         |                             |                    |                         |  |  |
|   |   |          |  |                              | 12      |                             |                    |                         |  |  |
| 13  |   |          | columns (a) through (d)  |                              | 13      |                             |                    |                         |  |  |
| 14  | Multiply line 13 by r   | ate of   | tax at top of each column  |                              | 14      |                             |                    |                         |  |  |
| 15  | Tax on income not e   | ffective | ely connected with a U.S. trade or busine  |                              |         |                             |                    |                         | -NR, line 23a <b>15</b>                                  |  |
|   |   |          | Capital Gains ar   | nd Losses I                  | From    | Sales or Excha              | inges of Proper    | ty                      |  |  |
| Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not |   | 16       | (a) Kind of property and description<br>(if necessary, attach statement of<br>descriptive details not shown below) | (b) Date acquired mm/dd/yyyy |         | (c) Date sold<br>mm/dd/yyyy | (d) Sales price    | (e) Cost or other basis | (f) LOSS If (e) is more than (d), subtract (d) from (e). | (g) GAIN If (d) is more than (e), subtract (e) from (d). |
|   | ely connected with a U.S. ss. Do not include a gain                               |          |  |                              |         |                             |                    |                         |  |  |
| or loss   | on disposing of a U.S. real   |          |  |                              |         |                             |                    |                         |  |  |
| gains a   | y interest; report these<br>nd losses on Schedule D                               |          |  |                              |         |                             |                    |                         |  |  |
| (Form 1   | •   |          |  |                              |         |                             |                    |                         |  |  |
|   | property sales or<br>ges that are effectively                                     |          |  |                              |         |                             |                    |                         |  |  |
| connec  | ted with a U.S. business edule D (Form 1040),                                     | 17       | Add columns (f) and (g) of line 16 .   |                              |         |                             |                    | 17                      | ( )  |  |
|   | 797 or both   | 18       | Capital gain, Combine columns (f) and  | d (a) of line 1              | 7. Ente | er the net gain her         | e and on line 9 ab | ove. If a loss, ente    | er -0 18   |  |

| descriptive details not shown below)   | mm/dd/yyyy | mm/dd/yyyy |  | other basis |  | subtract (e) from (d). |  |  |  |
|--|------------|------------|--|-------------|--|------------------------|--|--|--|
|  |            |            |  |             |  |                        |  |  |  |
|  |            |            |  |             |  |                        |  |  |  |
|  |            |            |  |             |  |                        |  |  |  |
|  |            |            |  |             |  |                        |  |  |  |
|  |            |            |  |             |  |                        |  |  |  |
| 17 Add columns (f) and (g) of line 16  |            |            |  |             |  |                        |  |  |  |
| 18 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 18 |            |            |  |             |  |                        |  |  |  |

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

**Other Information** 

Attach to Form 1040-NR.

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

Answer all questions.

OMB No. 1545-0074

2023

Attachment
Sequence No. 7C

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR Your identifying number 845-52-0168 ATHARV SUBHEKAR Of what country or countries were you a citizen or national during the tax year? \_INDIA Α In what country did you claim residence for tax purposes during the tax year? United States В С Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . . . Were you ever: ⊠ No Yes 1. A U.S. citizen? X No If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. Ε 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 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . . . . . . . . . Yes If you answered "Yes," indicate the date and nature of the change: List all dates you entered and left the United States during 2023. See instructions. G Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Date entered United States Date entered United States Date departed United States **Date departed United States** mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2021 \_\_\_\_\_\_, 2022 \_\_\_\_\_\_, and 2023 \_\_\_\_\_\_365 \_\_\_\_. ☐ Yes X No ı If "Yes," give the latest year and form number you filed: X No ☐ Yes J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a No Yes Κ Yes ⊠ No ☐ No If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . . . . . . . Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, L complete (1) through (3) below. See Pub. 901 for more information on tax treaties. 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 (d) Amount of exempt claimed in prior tax years income in current tax vear (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? . . . . . . . . . . . . No Yes X No If "Yes," attach a copy of the Competent Authority determination letter to your return. 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 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