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

- Internal n	leveliue Selvice							
Submis	ssion Identification Number (SID)							
Taxpayer	r's name		Social s	ecurity	numbe	er		
AKHI	L VORUGANTI	054-71-3881						
Spouse's			Spouse's social security number					
		<u></u>						
Part	•	(Enter	year y	ou ar	e auti	noriz	ing.)	
	whole dollars only on lines 1 through 5.							
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.			1	4 1		10	200
	Adjusted gross income			Г	2		19,	288. 543.
	Total tax				3		1	038.
	Amount you want refunded to you			+	4		Ι,	
	Amount you owe			- t	5			495.
Part I		t and k	eep a	CODV		our r	etur	n)
,	penalties of perjury, I declare that I have examined a copy of the income tax return (original or a							
for any of Agent to payment authorize payment business taxes to persona	my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reaso delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorical initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution acct of my federal taxes owed on this return and/or a payment of estimated tax, and the financial ration is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to the tit, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellated adays prior to the payment (settlement) date. I also authorize the financial institutions involved to receive confidential information necessary to answer inquiries and resolve issues related all identification number (PIN) below is my signature for the income tax return (original or americant for the income tax return (original or ameri	ze the U.S ount indic institution terminate tion required in the pa to the pa	S. Trease ated in to deb the authests muorocessing ayment.	ury an the tax it the c horizat ist be ng of I furth	d its do x preparently to the control of the contro	esignaration this revolution the rev	ated Fin softwaccount oke (can later ic pay edge	inancial ware for int. This ancel) a than 2 ment of that the
	nic Funds Withdrawal Consent. yer's PIN: check one box only							
X	lauthorize GLOBAL TAXES LLC to enter or ge	enerate n	nv PIN	1	3 8	8	1	as my
•••	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	7110141011	.,		er five d 't enter			ao my
	I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner PI below.							
Your si	gnature ▶ Da	ate▶ _						
Snouse	e's PIN: check one box only							
Spouse	I authorize to enter or ge	noroto n	ov DINI					00 1001
	ERO firm name	nerate n	iy i iiv	Ente	er five d	igits.	but	as my
	signature on the income tax return (original or amended) I am now authorizing.				't enter			
	I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner PI below.							
Spouse	9	ate ►						
	Practitioner PIN Method Returns Only—continue	below						
Part II	Certification and Authentication — Practitioner PIN Method Only							
ERO's	EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2	2 4	9 6	5 0	8 2	2 7	1
				't ente	r all zer			
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual in the ted to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I are nents of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providence.	am submit	tting this	s retur	n in ac	cord	anće v	
ERO's	signature ▶ Da	ate ▶						
	ERO Must Retain This Form — See Instructi							
	Don't Submit This Form to the IRS Unless Requeste		o 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 Ja	n. 1–C	Dec. 31, 2023, or other tax year beginn	ing		, 2023,	ending	,	20	instructions.
Your first name and middle initial								Your ide (see instr	ntifying number
AKHIL			VORU	GANTI				054-7	71-3881
Home address	(numl	ber and street). If you have a P.O. box	, see ins	tructions.					Apt. no.
7134 DOG	MOOD	ROAD							
City, town, or p	ost of	ffice. If you have a foreign address, als	so comp	lete spaces belo	w.		State	Z	ZIP code
WINDSOR I	MILL	1					MD		21244
Foreign country	y nam	e	Foreigi	n province/state/	county		Foreign	postal cod	е
Filing Status		Single Married filing sepa	• •			ng surviving spouse (☐ Esta	ate 🗌 Trust
Check only one box.									
Digital Assets	- 1	ny time during 2023, did you: (a) recei erwise dispose of a digital asset (or a f	•				, .	. ,	xchange, or
Dependents	5						(4) Ch	eck the box	if qualifies for (see inst.):
(see instructions)	:	(1) First name Last name		(2) Depender identifying nur		(3) Relationship to yo	Chi	ld tax credit	Credit for other dependents
		(i) inclinatio		,		(b) Holadonomp to yo			П
If more than four	1								+
dependents, see instructions and									1 7
check here									
Income	1a	Total amount from Form(s) W-2, box	1 (see i	nstructions)				. 1a	19,288.
Effectively	b	Household employee wages not rep	•	,					, , , ,
Connected	С	Tip income not reported on line 1a (s							
With U.S.	d	Medicaid waiver payments not report		·				. 1d	
Trade or	е	Taxable dependent care benefits fro		, ,		•		. 1e	
Business	f	Employer-provided adoption benefit		•				. 1f	
240000	g	Wages from Form 8919, line 6		•				. 1g	
Attach	h	Other earned income (see instruction						. 1h	
Form(s) W-2, 1042-S,	i	Reserved for future use				1i			
SSA-1042-S,	j	Reserved for future use						. 1j	
RRB-1042-S, and 8288-A here. Also	k	Total income exempt by a treaty from line 1(e)		•	0-NR),	item L,			
attach	z	Add lines 1a through 1h						. 1z	19,288.
Form(s)	2a	Tax-exempt interest 2a	1		b Tax	kable interest		. 2b	
1099-R if tax was	За	Qualified dividends 3a	1		b Ord	dinary dividends		. 3b	
withheld.	4a	IRA distributions 4a	ı			kable amount			
If you did not	5a	Pensions and annuities 5a	1		b Tax	kable amount		. 5b	
get a Form	6	Reserved for future use						. 6	
W-2, see instructions.	7	Capital gain or (loss). Attach Schedu							
	8	Additional income from Schedule 1 (Form 10	040), line 10 .				. 8	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3. This is	your total effec	tively o	onnected income .		. 9	19,288.
	10	Adjustments to income from Schedincome	•	,.					
	11	Subtract line 10 from line 9. This is y	our adj u	ısted gross inco	me			. 11	19,288.
	12	Itemized deductions (from Schedu deduction (see instructions)							13,850.
	13a	Qualified business income deduction							
	b	Exemptions for estates and trusts or							
	С	Add lines 13a and 13b						. 13c	
	14	Add lines 12 and 13c						. 14	13,850.
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is	your ta	xable income		. 15	5,438.

18	Form 1040-NR (2023)						Page 2
18	Tax and	16	Tax (see instructions). Check if any from Form(s): 1 8814	2 497	′2 3 🗌		16	543.
19	Credits	17	Amount from Schedule 2 (Form 1040), line 3				17	0.
20 Amount from Schedule 3 (Form 1040), line 8		18	Add lines 16 and 17				18	543.
21		19	Child tax credit or credit for other dependents from Schedule 8	812 (Form 10	40)		19	
22 Subtract line 21 from line 18 if zero or less, enter -0 23 3 3 3 3 3 3 3 3		20	Amount from Schedule 3 (Form 1040), line 8				20	
23a		21	Add lines 19 and 20				21	
Schedule NEC (Form 1040-NF), line 15		22	Subtract line 21 from line 18. If zero or less, enter -0				22	543.
b Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 2 1 1 Transportation tax (see instructions) 236 24 Add lines 23a through 23c 24 Add lines 22a and 23d. This is your total tax 25 Federal income tax withheld from: 2 Form(s) W-2 25 Federal income tax withheld from: 2 Form(s) 1099 2 Cother forms (see instructions) 2 Deform(s) 1099 2 Cother forms (see instructions) 2 Deform(s) 1099 2 Cother forms (see instructions) 2 Deform(s) 1099 2		23a	•		23a			
C Transportation tax (see instructions) 23c		b	Other taxes, including self-employment tax, from Schedule 2 (f	Form 1040),				
Add lines 23a through 23c		c						
Payments 24			, ,				23d	
Payments								543
a Form(s) W-2	Daymente							313.
b Form(s) 1099	rayillellis				25a	1.038		
C						1,030.		
d Add lines 25a through 25c 25d 1, 038 e Form(s) 8805 25e f Form(s) 8805 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 refundable credits 32 33 Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments 33 1, 038 8 Refund 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid 34 495 35a Amount of line 34 you want refunded to you. If Form 8886 is attached, check here 35a 495 35a Amount of line 34 you want refunded to you. If Form 8886 is attached, check here 35a 495 35a Amount of line 34 you want refunded to you. If Form 8886 is attached, check here 35a 495 35a Amount of line 34 you want refunded to you. If Form 8886 is attached, check here 35a 495 35a Amount of line 34 you want applied to your 2024 estimated tax 36 37 Subtract line 33 from line 24. This is the amount you owe For details on how to pay, go to www.irs.gov/Payments or see instructions 38 37 Subtract line 33 from line 24. This is the amount you owe For details on how to pay, go to www.irs.gov/Payments or see instructions 38 38 Stimated tax penalty (see instructions) 38 40 Check if line 34 you want applied to your 2024 estimated tax 36 40 Check if line 34 you want applied to your 2024 estimated tax 36 50 Very signature Date Your occupation Very condition of which preparer has any knowledge and belief, they are true, correct, and complete. Deciaration of preparer (where than taxpayer) is based on all informa								
e Form(s) 8805			,				25d	1.038
Form(s) 8288-A 25f 25g			3					1,030.
Second S			. ,					
26 2023 estimated tax payments and amount applied from 2022 return			` ,					
27 Reserved for future use		_	• •					
28 Additional child tax credit from Schedule 8812 (Form 1040)							20	
29 Credit for amount paid with Form 1040-C								
30 Reserved for future use 30 31 Amount from Schedule 3 (Form 1040), line 15 31 31 32 32 32 32 Add lines 28, 29, and 31. These are your total other payments and refundable credits 32 33 Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments 33 1,038 34 495 35a Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments 34 495 35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here 35a 35a 495			,				-	
31			·		-			
Add lines 28, 29, and 31. These are your total other payments and refundable credits								
Refund 34			, , , , , , , , , , , , , , , , , , , ,		L .		32	
Refund 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid								1.038
35a	Refund							
Direct deposit? See instructions	neiuna				•			
See instructions. d Account number 4 4 6 0 5 4 5 0 4 9 9 6 e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. 36 Amount of line 34 you want applied to your 2024 estimated tax . 36 Amount You Owe	Direct deposit?			Joan	175.			
e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. 36 Amount of line 34 you want applied to your 2024 estimated tax . 36 Amount of line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions . 38 Estimated tax penalty (see instructions) . 38 Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete below. No Designee's Phone Personal identification number (PIN) 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 If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Phone no. Email address Preparer's name Preparer's signature Date PTIN Check if: SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM 03/05/2024 P02082703 Self-employed Firm's name GLOBAL TAXES LLC Phone no. (678) 965-9522				7.7		_ cavinge		
enter it here. 36 Amount of line 34 you want applied to your 2024 estimated tax 36 Amount You Owe 37 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions. 38 Estimated tax penalty (see instructions) . 38 Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions. Designee's Phone Personal identification no. number (PIN) 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 Proparer's name Preparer's signature Date Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPT					es not shown (nn nage 1		
Amount 7 Subtract line 34 you want applied to your 2024 estimated tax . 36 Amount 7 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions		·				. •		
Amount You Owe Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions. 37		36						
You Owe For details on how to pay, go to www.irs.gov/Payments or see instructions 38	Amount				1 00 1			
Third Party Designee's name Do you want to allow another person to discuss this return with the IRS? See instructions.		•.		instructions .			37	
Third Party Designee Designee's Phone Personal identification number (PIN) 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 Phone no. Email address Preparer's name Preparer's signature Date Prin Check if: SYAM PRIYA RAM SAGAR GUPTA TALLAM Phone no. (678) 965–9522	104 0 110	38			38			
Party Designee Designee's name Syam priya Ram Sagar Gupta Tallam Syam priya Ram Sagar Gupta Tallam Designee's name Designee's name Designee's name Designee's name Syam priya Ram Sagar Gupta Tallam Date Phone no. (678) 965–9522 Phone no. (678) 965–9522	Third			Yes. Comple	ete belov	w. 🛛 No		
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 Protection PIN, enter it here (see inst.) Phone no. Email address Preparer's name Preparer's signature Date PTIN Check if: SYAM PRIYA RAM SAGAR GUPTA TALLAM Firm's name GLOBAL TAXES LLC Phone no. (678) 965–9522	Party	Designee's Phone Personal identifi						
Sign Here Your signature Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Phone no. Email address Paid Preparer's name Preparer's signature Date PTIN Check if: SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM O3/05/2024 P02082703 Self-employed Ise Only		Under	penalties of perjury, I declare that I have examined this return and accom		ules and stateme	nts, and to the		
Here Protection PIN, enter it here (see inst.)	Sign						•	,
Phone no. Email address Preparer's name Preparer's signature Date PTIN Check if:	_	Your		·	Protection PIN, enter it he			,
Paid Preparer's name Preparer's signature Date PTIN Check if: Preparer SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM 03/05/2024 P02082703 Self-employed Ise Only Firm's name GLOBAL TAXES LLC Phone no. (678)965-9522	•	Phone	17			(000		
Preparer Use Only SYAM PRIYA RAM SAGAR GUPTA TALLAM O3/05/2024 P02082703 Self-employed Phone no. (678)965-9522					Date	PTIN	1	Check if:
Use Only Firm's name GLOBAL TAXES LLC Phone no. (678)965-9522		•		מגז.ז.מיד מידס				
Use Only	Preparer			יייי יייין	103/03/202			
	Use Only			8816		(0.0/200 20==		

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 AKHIL VORUGANTI 054-71-3881 Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other	(specify)			
			(a) 1076 (b) 1376	(b) 1370	(C) 30 70	%	%		
1	Dividends and divide	nd equivalents:							
а	Dividends paid by U.	S. corporations		1a					
b	Dividends paid by fo	reign corporations		1b					
С	Dividend equivalent p	ayments received with respect to section 871(m) trans	sactions	1c					
2	Interest:								
а	Mortgage			2a					
b	Paid by foreign corpo	orations		2b					
С	Other			2c					
3	Industrial royalties (p	atents, trademarks, etc.)		3					
4	Motion picture or TV	copyright royalties		4					
5	Other royalties (copy	rights, recording, publishing, etc.)		5					
6		e and natural resources royalties		6					
7	Pensions and annuiti	es		7					
8	Social security benef	its		8					
9	Capital gain from line	e 18 below		9					
10	Gambling—Resident If zero or less, ente	s of Canada only. Enter net income in column (c).							
а	Winnings								
b	Losses	<u> </u>		10c					
11	Gambling—Resident Note: Enter winnings	s of countries other than Canada. only. Losses aren't allowed		11					
12	Other (specify):								
				12					
13		12 in 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	ffectively connected with a U.S. trade or business. A	Add colum	ıns (a) t	through (d) of line 14	. Enter the total here	and on Form 1040-	NR, line 23a 15	
		Capital Gains and L	.osses F	rom	Sales or Excha	nges of Proper	ty		
losses f exchang within t	nly the capital gains and from property sales or ges that are from sources he United States and not		Date acqu mm/dd/yyy		(c) Date sold 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).
busines	ely connected with a U.S. s. Do not include a gain								
	on disposing of a U.S. real y interest; report these								
gains a	nd losses on Schedule D								
•	บ4บ). property sales or								
exchan	ges that are effectively								
on Sche	ted with a U.S. business edule D (Form 1040),	17 Add columns (f) and (g) of line 16					<u>17</u>		
Form 4	797, or both.	18 Capital gain. Combine columns (f) and (g)	of line 17	. Ente	r the net gain here	e and on line 9 abo	ove. If a loss, enter	r -0 18	

SCHEDULE OI (Form 1040-NR)

Other Information

Attach to Form 1040-NR.

Your identifying number

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR

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

2023
Attachment Sequence No. 7C

OMB No. 1545-0074

AKH	IL VORUGANTI				054-71-3881							
Α	Of what country or countries were you a citizen or national during the tax year? INDIA											
В	In what country did you claim residence for tax purposes during the tax year? United States											
С	Have you ever applied to be a green card holder (lawful permanent resident) of the United States?											
D	Were you ever:											
1.	. A U.S. citizen?											
2.	A green card holder (lawful permane					_ ⊠ No						
	If you answer "Yes" to (1) or (2), see	,										
E	If you had a visa on the last day of				r vour U.S.							
	immigration status on the last day of				•							
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?											
-												
G	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.											
-	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											
		departed United State		Date entered United States	Date departed United	States						
	mm/dd/yy	mm/dd/yy		mm/dd/yy	mm/dd/yy	Otatoo						
			-									
			-									
			-									
			-									
Н	Give number of days (including vacati	on nonworkdays and	 partial davs) vou we	re present in the United St.	ates during:							
••	2021											
	Did you file a U.S. income tax return	for any prior year?	, and 2	020	🗵 Yes	☐ No						
•	If "Yes," give the latest year and forr											
J	Are you filing a return for a trust? .				Yes	⊠ No						
•	If "Yes," did the trust have a U.S. o											
	U.S. person, or receive a contributio					☐ No						
Κ	Did you receive total compensation	of \$250.000 or more o	during the tax year?			⊠ No						
	If "Yes," did you use an alternative n					□ No						
L	Income Exempt From Tax—If you											
	complete (1) through (3) below. See					,,						
1.	Enter the name of the country, the ap	plicable tax treaty arti	cle, the number of m	nonths in prior years you c	laimed the treaty benefit,	and the						
	amount of exempt income in the colu				•							
	(a) Country		(b) Tax treaty article	(c) Number of months	(d) Amount of exer	npt						
				claimed in prior tax year	rs 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?											
	Were you subject to tax in a foreign	country on any or me		Are you claiming treaty benefits pursuant to a Competent Authority determination?								
				ition?	🗌 Yes	⊠ No						
		suant to a Competent	Authority determina			⊠ No						
3. M	Are you claiming treaty benefits purs If "Yes," attach a copy of the Compe Check the applicable box if:	suant to a Competent etent Authority determ	Authority determina ination letter to you	r return.								
3. M	Are you claiming treaty benefits purs If "Yes," attach a copy of the Compe Check the applicable box if: This is the first year you are making	suant to a Competent etent Authority determ an election to treat inc	Authority determina ination letter to you come from real prop	r return. perty located in the United	States as effectively co							
3. M 1.	Are you claiming treaty benefits purs If "Yes," attach a copy of the Compe Check the applicable box if: This is the first year you are making with a U.S. trade or business under	suant to a Competent etent Authority determ an election to treat in section 871(d). See in	Authority determina ination letter to you come from real prop structions	r return. perty located in the United · · · · · · · · ·	States as effectively co	nnected						
3. M 1.	Are you claiming treaty benefits purs If "Yes," attach a copy of the Compe Check the applicable box if: This is the first year you are making	suant to a Competent etent Authority determ an election to treat in section 871(d). See in evious year that has	Authority determination letter to you come from real propertructions	r return. perty located in the United	States as effectively co	nnected . United						