Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

OMB No. 1545-0074

2018

Return completed Form 8879 to your ERO. (Don't send to the IRS.)
Go to www.irs.gov/Form8879 for the latest information.

| Submission Identification | n Number (SID) |
|---------------------------|----------------|
|---------------------------|----------------|

| Taxpayer's name | Social security number |
|-----------------------|---------------------------------|
| SAI CHARAN YALAMANCHI | 132-97-6311 |
| Spouse's name | Spouse's social security number |
| | |

| Part | I Tax Return Information – Tax Year Ending December 31, 2018 (Whole dollars only) | _ | |
|------|---|--------|-------------|
| 1 | Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35) | 1 | 35,700. |
| 2 | Total tax (Form 1040, line 15; Form 1040NR, line 61) | 2 | 2,657. |
| 3 | Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a) . | 3 | 4,506. |
| 4 | Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a) | 4 | 1,849. |
| 5 | Amount you owe (Form 1040, line 22; Form 1040NR, line 75) | 5 | |
| Part | II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy | / of y | our return) |

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. 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 reason for 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 aucton. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business 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 the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

| Taxpayer's | PIN: | check | one | box | only |
|------------|------|-------|-----|-----|------|
|------------|------|-------|-----|-----|------|

| \mathbf{X} | I authorize | GLOBAL TAX | XES | LLC | | to enter or generate my PIN | 7 | 6 | 3 | 1 | 1 | |
|---|--------------|------------------|--------|--------------|--------------------------|--|------|---------|-------|--------|----|--|
| | | | | ERO firm nam | e | | Ente | er five | dig | its, b | ut | |
| as my signature on my tax year 2018 electronically filed income tax return. | | | | | | | don' | 't ente | er al | l zero |)S | |
| | | | | | | ally filed income tax return. Cl PIN method. The ERO must o | | | | | | |
| Your sig | nature 🕨 | | | | | Date | | | | | | |
| Spouse | 's PIN: chec | k one box only | , | | | | | | | | | |
| | I authorize | | | | | to enter or generate my PIN | | | | | | |
| | | | | ERO firm nam | e | | Ente | er five | dig | its, b | ut | |
| | as my signa | ture on my tax y | year 2 | 2018 electro | nically filed income tax | return. | don' | 't ente | er al | l zero | os | |
| | | | | | | | | | | | | |

I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. 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's signature ►

| Date | |
|------|--|
| Date | |

| Practitioner PIN Method Returns Only—continue below | | | | | | | |
|---|---|--|--|--|--|--|--|
| Part III Certification and Authentication – Practitioner PIN Method Only | | | | | | | |
| ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. | 5 8 7 2 7 8 1 2 3 4 5 Don't enter all zeros | | | | | | |

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed income tax return 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's signature ►

Date

ERO Must Retain This Form — See Instructions Don't Submit This Form to the IRS Unless Requested To Do So

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

| Form 1040NR U.S. Nonresident Alien Income Tax Return > Go to www.irs.gov/Form1040NR for instructions and the latest information. | | | | | on. | ļ | OMB No | o. 1545- | 0074 | | | | |
|--|--------|-------|--|-------------------------------|-------------|------------|------------|-----------------|----------|------------|-------------|-----------|-----------------|
| Department of the Internal Revenue S | | | For the year Jar | uary 1-December : | | | | | | | 20 |)18 | 3 |
| Internal Revenue 3 | | | beginning , name and initial | 2018, and ending Last name | | | | , 20 | | ifving n | umber (see | instruc | tions) |
| | | | HARAN | | NTTT | | | | | | -6311 | / 1100 00 | 10113) |
| | | - | HARAN ome address (number and street or rural rou | YALAMANC | | oo instruk | otione | Apt. no. | 13. | | | ndividu | |
| Please print | | | , | nte). Il you nave a F | .0. 00, 5 | ee mstruc | 200115. | Apt. no. 609 | | Check | | | |
| or type | | | MARQUETTE AVE or post office, state, and ZIP code. If you h | | | o man lata | | | | | | Estate c | r Trust |
| ortype | | | | ave a loreign addre | ess, also c | somplete : | spaces be | HOW. See II | Istruct | ons. | | | |
| | | | APOLIS MN 55401 | | - · | · , | / | | | | | | |
| | Fore | gn cc | ountry name | | Foreign | province/ | state/cou | nty | | | Foreig | jn posta | I code |
| | | _ | | | | | _ | | | | | | |
| Filing | 1 | | Reserved | | | 4 🛄 | Reser | | | | | | |
| Status | 2 | | Single nonresident alien | | | 5 🗌 | | d nonres | | | | | |
| Check only | 3 | | Reserved | | | 6 | | - | _ | (see in | struction | s) | |
| one box. | | | | | | | Child's | s name 🕨 | | | | | |
| Dependents | 7 | Der | pendents: (see instructions) | (2) Depende | nt's | (3) Den | endent's | | (A) 🖌 | if qualifi | es for (see | inetr.): | |
| If more | | | , | identifying nu | | | hip to you | L Chil | • • | • | 1 | , | oondonto |
| than four | | (1) |) First name Last name | | | | | Chil | d tax c | reail | Credit for | | Jendents |
| dependents, | | | | | | | | | | | | | |
| see instructions and check | | | | | | | | | | | | | |
| here. | | | | | | | | | <u> </u> | | | | |
| | | 14/- | | -))/// 0 | | | | | | 0 | | 25 | 700 |
| Income | | | ges, salaries, tips, etc. Attach Form(| , | | | | | • | 8 | | 35, | 700. |
| Effectively | | | cable interest | | | | | | • | 9a | | | |
| Connected | | | c-exempt interest. Do not include of | | | | | | | | | | |
| With U.S. | | | linary dividends | | | 1 1 | | | • | 10a | | | |
| Trade/ | | | alified dividends (see instructions) | | | · | | 、 | | | | | |
| Business | | | able refunds, credits, or offsets of s | | | ` | | , | | 11 | | | |
| | 12 | | olarship and fellowship grants. Attach I | ., | • | | | | , | 12 | | | |
| | 13 | | siness income or (loss). Attach Sche | | | , | | | _ | 13 | | | |
| | 14 | | bital gain or (loss). Attach Schedule D | · , | • | | | | | 14 | | | |
| Attach Form(s) | 15 | Oth | er gains or (losses). Attach Form 47 | 97 | | • • | | | • | 15 | | | |
| W-2, 1042-S, | 16 | | served | | 1 | | | | | 16 | | | |
| SSA-1042S, RRB-1042S, | 17a | | s, pensions, and annuities 17a | | | | | unt (see ir | , | 17b | | | |
| and 8288-A | 18 | | ntal real estate, royalties, partnership | | | | • | , | | 18 | | | |
| here. Also attach Form(s) | 19 | Farr | m income or (loss). Attach Schedule | F (Form 1040) | | | | | • | 19 | | | |
| 1099-R if tax | | | employment compensation | | | | | | • | 20 | | | |
| was withheld. | 21 | Oth | er income. List type and amount (se | e instructions) | | | | | | 21 | | | |
| | | | al income exempt by a treaty from page 5, | | . , . , | 22 | | | | | | | |
| | 23 | | mbine the amounts in the far right | | | | | | | | | | |
| | | effe | ectively connected income | | | | | | | 23 | | 35, | 700. |
| Adjusted | 24 | | cator expenses (see instructions) | | | 24 | | | | | | | |
| Gross | 25 | | alth savings account deduction. Atta | | | 25 | | | | | | | |
| Income | 26 | | ving expenses for members of the | | | | | | | | | | |
| income | | | m 3903 | | | 26 | | | | | | | |
| | 27 | | ductible part of self-employment ta | | | | | | | | | | |
| | | (For | rm 1040) | | | 27 | | | | | | | |
| | 28 | Self | f-employed SEP, SIMPLE, and quali | fied plans . | | 28 | | | | | | | |
| | 29 | | f-employed health insurance deduct | | | 29 | | | | | | | |
| | 30 | Pen | nalty on early withdrawal of savings | | | 30 | | | | | | | |
| | 31 | | olarship and fellowship grants exclu | | | 31 | | | | | | | |
| | 32 | IRA | deduction (see instructions) | | | 32 | | | | | | | |
| | 33 | Stu | dent loan interest deduction (see ins | structions) . | | 33 | | | | | | | |
| | 34 | | | | | | | | | 34 | | | |
| | 35 | Adj | usted Gross Income. Subtract line | 34 from line 23 | <u></u> | | <u></u> | | | 35 | | 35, | 700. |
| Tax and | 36 | | ount from line 35 (adjusted gross ind | | | | | | | 36 | | 35, | 700. |
| | 37 | Iten | mized deductions from page 3, Sch | edule A, line 8 | . Std. 1 | Dẹdṇ l | JS/Ind | liạ Țre | aty | 37 | | 12, | 000. |
| Credits | 38 | | alified business income deduction (s | | | | | | | 38 | | | |
| | 39 | Exe | emptions for estates and trusts only | (see instructions | <u>s)</u> | | <u></u> | | | 39 | | | |
| For Disclosure, P | rivacy | Act, | and Paperwork Reduction Act Notice, se | e instructions. | BAA | | RE | V 05/02/19 P | RO | | Form 10 |)40NI | R (2018) |

| Form 1040NR (201 | 8) | | | | | | | | Page 2 |
|-----------------------------------|----------|---|-----------------------|---------------|-----------|---------|----------------------|------------|---------------------------------------|
| Taward | 40 | Add lines 37 through 39 | | | | | | 40 | 12,000. |
| Tax and | 41 | Taxable income. Subtract line 40 from I | | | | | | 41 | 23,700. |
| Credits | 42 | Tax (see instr.). Check if any is from For | m(s): a 🗌 8814 | b 🗌 4 | 972 | с |] | 42 | 2,657. |
| (continued) | 43 | Alternative minimum tax (see instruction | ons). Attach Forr | m 6251 | | | | 43 | |
| | 44 | Excess advance premium tax credit repa | • | | | | | 44 | |
| | 45 | Add lines 42, 43, and 44 | | | · · . | | 🕨 | 45 | 2,657. |
| | 46 | Foreign tax credit. Attach Form 1116 if r | equired | | 46 | | | | |
| | 47 | Credit for child and dependent care expen | ises. Attach Form | n 2441 | 47 | | | | |
| | 48 | Retirement savings contributions credit. | | | 48 | | | | |
| | 49 | Child tax credit and credit for oth | | • | | | | | |
| | | instructions) | | | 49 | | | | |
| | 50 | Residential energy credit. Attach Form 5 | 695 | | 50 | | | | |
| | 51 | Other credits from Form: a 3800 b | 🗌 8801 c 🗌 | | 51 | | | | |
| | 52 | Add lines 46 through 51. These are your | total credits . | | | | | 52 | |
| | 53 | Subtract line 52 from line 45. If zero or le | ess, enter -0 | | | | 🕨 | 53 | 2,657. |
| 0.1 | 54 | Tax on income not effectively connect | ted with a U.S | . trade o | or bus | iness | from page 4, | | |
| Other | | Schedule NEC, line 15 | | | | | | 54 | |
| Taxes | 55 | Self-employment tax. Attach Schedule S | SE (Form 1040) | | | | | 55 | |
| | 56 | Unreported social security and Medicare | e tax from Form: | : a □4 | 137 | 1 | o 🗌 8919 | 56 | |
| | 57 | Additional tax on IRAs, other qualified re | tirement plans, | etc. Atta | ch For | m 532 | 9 if required | 57 | |
| | 58 | Transportation tax (see instructions) | | | | | | 58 | |
| | 59a | Household employment taxes from Sche | | | | | | 59a | |
| | | Repayment of first-time homebuyer cred | | | | | | 59b | |
| | | Taxes from: a Form 8959 b Instru | | | | | | 60 | · · · · · · · · · · · · · · · · · · · |
| | 61 | Total tax. Add lines 53 through 60 | | | | | | 61 | 2,657. |
| | 62 | Federal income tax withheld from: | | | | | | | · |
| Payments | | Form(s) W-2 and 1099 | | | 62a | | 4,506. | | |
| | | • Form(s) 8805 | | | 62b | | | - | |
| | | Form(s) 8288-A | | | 62c | | 1 | - | |
| | | I Form(s) 1042-S | | | 62d | | 1 | | |
| | | 2018 estimated tax payments and amount a | | | 63 | | | | |
| | 64 | Additional child tax credit. Attach Sched | | | 64 | | | - | |
| | 65 | Net premium tax credit. Attach Form 899 | | 1 | 65 | | | - | |
| | 66 | Amount paid with request for extension t | | - | 66 | | 1 | - | |
| | 67 | Excess social security and tier 1 RRTA tax w | | | 67 | | 1 | - | |
| | | - | | | 68 | | | - | |
| | 68 60 | Credit for federal tax on fuels. Attach Fo Credits from Form: a 2439 b Reserved of | | | 69 | | | - | |
| | | | | | | | | - | |
| | | Credit for amount paid with Form 1040-0 | | | 70 | | | 74 | 4 506 |
| | | Add lines 62a through 70. These are you | | | | | <u></u> | 71 | 4,506. |
| Refund | | If line 71 is more than line 61, subtract line | | | | | · · _ | 72 73a | 1,849. |
| Direct deposit? | | Amount of line 72 you want refunded to | | | | | g 🗌 Savings | 758 | 1,849. |
| See | | Routing number 0 2 1 2 0 0 3 Account number 3 8 1 0 4 3 4 | | | | | g 🗋 Savings | | |
| instructions. | | | | | | | | | |
| | e | If you want your refund check mailed to an addres | | J States no | L SHOWH | on pag | je i, enter it here. | | |
| | 74 | Amount of line 70 you want applied to you | 2010 estimated | toy 🔊 | 74 | | | | |
| Amount | 74 75 | Amount of line 72 you want applied to your Amount you owe. Subtract line 71 from lin | | | 74 | | | 75 | |
| You Owe | | Estimated tax penalty (see instructions) | The OT. FOI details | SOLLIOW | 76 | See II | | 75 | |
| | | you want to allow another person to discu | | · · | | o inoti | | | mplete below. 🛛 🗙 No |
| Third Party Designee | 00 3 | ou want to allow another person to discu | Phone | | 0:00 | 5 11 50 | Personal i | | |
| Designee | | gnee's name ► | no. 🕨 | | | | number (F | PIN) | |
| Sign Here | | er penalties of perjury, I declare that I have examine f, they are true, correct, and complete. Declaration | | | | | | | |
| - | | | | | | | nited States | | S sent you an Identity |
| Keep a copy of this return for | Your | signature | Date | | | | Ciales | Protection | on PIN, enter it here |
| your records. | | | | COETIN | ייסת | | NEED | (see inst | r.) |
| | Print | /Type preparer's name Preparer | r's signature | SOFTW | AKL . | L D N11 | Date | | |
| Paid | | | s signature | | | | Dale | Check | L if |
| Preparer | | NA RUPA VENKATA SATYA SAI MANIKUMAR | | | | | | self-emp | bloyed P02090332 |
| Use Only | | 's name ► GLOBAL TAXES LLC | | | | | Firm's EIN ► | | |
| | Firm | 'saddress► 2530 Pebble Creek I | Ln Cumming | GA 30 | 041 | | Phone no. | | |

| Schedule A- | -Iten | nized Deductions (see instructions) | | 07 |
|---|-------|--|----|----|
| Taxes You Paid | 1 | State and local income taxes | | |
| | а | State and local income taxes | | |
| | b | Enter the smaller of line 1a and \$10,000 (\$5,000 if married) | 1b | |
| Gifts to U.S. | 2 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions 2 | | |
| Charities If you made a gift and | 3 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500 3 | - | |
| received a penefit in return, see nstructions. | 4 | Carryover from prior year | | |
| | 5 | Add lines 2 through 4 | 5 | |
| Casualty and Theft Losses | 6 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | | |
| Other Itemized Deductions | 7 | Other—from list in instructions. List type and amount | 6 | |

Total
Itemized
Deductions8Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on
Form 1040NR, line 37

REV 05/02/19 PRO

8

Form **1040NR** (2018)

| Form | 1040NR | (2018) |
|------|--------|--------|
|------|--------|--------|

| Page | 4 |
|------|---|
|------|---|

| | | Schedule NEC-Tax on Income Not E | ffectively | Cor | nnected With | a U.S. Trade or | Business (see ir | structions) | |
|---|--|--|-----------------|----------------|-------------------|----------------------|----------------------------|--|--|
| | Enter amount of income under the appropriate rate of tax (see instructions) | | | | | | | | |
| Nature of income | | | (a) 10% | (b) 15% | (c) 30% | (d) Other (specify) | | | |
| | | (C) 50 % | | | % | % | | | |
| | | | | | | | | | |
| 1 | Dividends and divide | end equivalents: | | | | | | | |
| а | Dividends paid by U | S. corporations | 1 | 1a | | | | | |
| b | Dividends paid by fo | preign corporations | 1 | 1b | | | | | |
| С | | t payments received with respect to section | | | | | | | |
| | transactions | | · · · 1 | 1c | | | | | |
| 2 | Interest: | | | | | | | | |
| а | | | | 2a | | | | | |
| b | Paid by foreign corp | porations | | 2b | | | | | |
| С | | | | 2c | | | | | |
| 3 | | oatents, trademarks, etc.) | | 3 | | | | | |
| 4 | | V. copyright royalties | | 4 | | | | | |
| 5 | • • • • | vrights, recording, publishing, etc.) | | 5 | | | | | |
| 6 | | e and natural resources royalties | | 6 | | | | | |
| 7 | | | | 7 | | | | | |
| 8 | • | fits | | 8 | | | | | |
| 9 | | e 18 below | | 9 | , | | | | |
| 10 | If zero or less, ente | ts of Canada only. Enter net income in column (c | <i>.</i>). | | | | | | |
| | Winnings | er -0 | | | | | | | |
| a b | | | 1(| 0c | | | | | |
| 11 | | Residents of countries other than Canada. | | | | | | | |
| | | owed | 1 | 11 | | | | | |
| 12 | | | | ·· | | | | | |
| | | | 1 | 12 | | | | | |
| 13 | | 12 in columns (a) through (d) | | 13 | | | | | |
| 14 | - | rate of tax at top of each column | | 14 | | | | | |
| 15 | | ot effectively connected with a U.S. trade o | | | d columns (a) t | hrough (d) of line 1 | 4. Enter the total | here and on | |
| | | 54 | | | | | | | |
| | | Capital Gains and | | | | | | | |
| | nly the capital gains and | 16 (a) Kind of property and description | (b) Date | | (c) Date | | | (f) LOSS | (g) GAIN |
| losses from property sales or exchanges that are from | | (if necessary, attach statement of | acquired | | sold | (d) Sales price | (e) Cost or other basis | If (e) is more than (d), subtract (d) | If (d) is more than (e), subtract (e) |
| States and not effectively | | descriptive details not shown below) | (mo., day, yr.) | | (mo., day, yr.) | | | from (e) | from (d) |
| 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 a | nd losses on Schedule D | | | | | | | | |
| (Form 1 Report | property sales or | | | | | | | | |
| exchan | ges that are effectively | | | | | | | | |
| on Scl | ted with a U.S. business nedule D (Form 1040), | 17 Add columns (f) and (g) of line 16 | | · . | | | 17 | | |
| Form 4 | 797, or both. | 18 Capital gain. Combine columns (f) and | (g) of line 1 | 17. Er | nter the net gain | here and on line 9 | above (if a loss, e | nter -0-) 🕨 🛛 18 | |

Μ

Schedule OI-Other Information (see instructions) Answer all questions

- 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? India В Have you ever applied to be a green card holder (lawful permanent resident) of the United States? 🗌 Yes 🛛 No С Were you ever: D 1. A U.S. citizen?
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. Е If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F1
- F If you answered "Yes," indicate the date and nature of the change.
- G List all dates you entered and left the United States during 2018. See instructions. Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals,

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

н Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2016_____, 2017_____, and 2018_____365____. I.

| | If "Yes," give the latest year and form number you filed ► 1040NR | | | |
|---|--|------|------|----|
| J | Are you filing a return for a trust? | 🗌 Ye | es 🛛 | 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? | 🗌 Ye | es 🗌 | No |
| κ | Did you receive total compensation of \$250,000 or more during the tax year? | 🗌 Ye | es 🛛 | 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 1040NR, line 22. | Do not enter it on line 8 | 8 or line 12 🕨 | | | | |
| 2. | Were you subject to tax in a foreign country on any of the income shown in 1(d) above? | | | | | | |
| 3. | Are you claiming treaty benefits pursuant to a Competent Authority determination? | | | | | | |
| 1. | Check the applicable box if: This is the first year you are making an election to treat in with a U.S. trade or business under section 871(d). See in | | 5 | , | | | |

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

> Form **1040NR** (2018) REV 05/02/19 PRO