

**ATTACHMENT TO FORM 1040-NR**

**Taxpayer Name:** Test User

**SSN/ITIN:** 123-45-6789

**Tax Year:** 2025

**Claim for Standard Deduction under Article 21(2) of the U.S.–India Income Tax Treaty**

I, Test User, am a resident of India present in the United States solely for the purpose of education at Test University. I am claiming the benefits of Article 21(2) of the U.S.–India Income Tax Treaty.

**Treaty Provision:** Article 21(2) of the U.S.–India Income Tax Treaty allows students from India to claim the standard deduction even if they are nonresidents for tax purposes.

**Calculation:**

My income effectively connected with a U.S. trade or business is \$10,000.00.

Since my income is less than the standard deduction amount of \$14,600, I am claiming a standard deduction equal to my income, resulting in zero taxable income.

I certify that all information provided herein is true and correct.

Signature

Date: \_\_\_\_\_