

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: _____