

# 2016 TAX RETURN FILING INSTRUCTIONS

U.S. NONRESIDENT ALIEN INCOME TAX RETURN

**FOR THE YEAR ENDING**

December 31, 2016

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**Prepared For:**

Ishaan Motwani  
Regency Garden, Murbad rd Apt. No. A/4  
Kalyan West, Maharashtra 421301 India

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**Prepared By:**

Deloitte Tax Services India Pvt. Ltd  
Survey #39, Meenakshi Park, Gachibowli  
Hyderabad 500032  
India

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**Amount of Tax:**

Total tax	\$	533
Less: payments and credits	\$	1,573
Plus: interest and penalties	\$	0
Overpayment	\$	1,040

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**Overpayment:**

Credited to your estimated tax	\$	0
Refunded to you	\$	1,040

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**Make Check Payable To:**

Not applicable

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**Mail Tax Return and Check (if applicable) To:**

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301-0215

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**Return Must Be Mailed On Or Before:**

April 18, 2017

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**Special Instructions:**

The return should be signed and dated by you.

Department of the Treasury  
Internal Revenue ServiceFor the year January 1-December 31, 2016, or other tax year  
, 2016, and ending**2016**Please print  
or type

Your first name and initial <b>ISHAAN</b>	Last name <b>MOTWANI</b>	Identifying number (see instr.) <b>747-80-5530</b>
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. <b>REGENCY GARDEN, MURBAD RD APT. NO. A/4</b>		Check if: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>KALYAN WEST</b>		
Foreign country name <b>INDIA</b>	Foreign province/state/county <b>MAHARASHTRA</b>	Foreign postal code <b>421301</b>

**Filing Status**Check only  
one box.

- 1 ☐ Single resident of Canada or Mexico or single U.S. national  
 2 ☐ Other single nonresident alien  
 3 ☐ Married resident of Canada or Mexico or married U.S. national  
 4 ☐ Married resident of South Korea  
 5 ☒ Other married nonresident alien  
 6 ☐ Qualifying widow(er) with dependent child (see instr.)

If you checked box 3 or 4 above, enter the information below.

(i) Spouse's first name and initial	(ii) Spouse's last name	(iii) Spouse's identifying number
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**Exemptions**If more  
than four  
dependents,  
see instr.

7a <input checked="" type="checkbox"/> <b>Yourself.</b> If someone can claim you as a dependent, <b>do not</b> check box 7a					Boxes checked on 7a and 7b <b>1</b>
b <input type="checkbox"/> <b>Spouse.</b> Check box 7b only if you checked box 3 or 4 above <b>and</b> your spouse <b>did not</b> have any U.S. gross income					
<b>c Dependents:</b>		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see instr.)	No. of children on 7c who: • lived with you _____ • did not live with you due to divorce or separation (see instructions) _____ Dependents on 7c not entered above _____ Add numbers on lines above <b>1</b>
(1) First name	Last name				
d Total number of exemptions claimed					

**Income Effectively Connected With U.S. Trade/ Business**

Attach Form(s) W-2, 1042-S, SSA-1042S, RRB-1042S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

8 Wages, salaries, tips, etc. Attach Form(s) W-2	STMT 1	8	9,690.
9a Taxable interest		9a	
b Tax-exempt interest. Do not include on line 9a	9b		
10a Ordinary dividends		10a	
b Qualified dividends (see instructions)	10b		
11 Taxable refunds, credits, or offsets of state and local income taxes		11	
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)		12	
13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		13	
14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>		14	
15 Other gains or (losses). Attach Form 4797		15	
16a IRA distributions	16a	16b Taxable amount	16b
17a Pensions and annuities	17a	17b Taxable amount	17b
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)		18	
19 Farm income or (loss). Attach Schedule F (Form 1040)		19	
20 Unemployment compensation		20	
21 Other income. List type and amount (see instr.)		21	
22 Total income exempt by a treaty from page 5, Schedule OI, Item L(1)(e)	22	651.	
23 Combine the amounts in the far right column for lines 8 through 21. This is your <b>total effectively connected income</b>		23	9,690.

**Adjusted Gross Income**

24 Educator expenses (see instructions)	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040)	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31 Scholarship and fellowship grants excluded	31	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Domestic production activities deduction. Attach Form 8903	34	
35 Add lines 24 through 34	35	
36 Subtract line 35 from line 23. This is your <b>adjusted gross income</b>	36	9,690.

1 Wages, tips, other compensation		2 Federal Income tax withheld	
9689.62		1573.37	
3 Social security wages		4 Social security tax withheld	
9689.62		600.76	
5 Medicare wages and tips		6 Medicare tax withheld	
9689.62		140.50	
a Employee's SSA number		Employer use only	
747-80-5530			
b Employer's FED ID number		d Control number	
06-1454513		00437795	
c Employer's name, address, and ZIP code			
Deloitte Consulting LLP 4022 Sells Drive Hermitage TN 37076-2903			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
13 Statutory Employee	Retirement plan	Third-Party Sick pay	12b
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14 Other		12c	
		12d	
e Employee's first name and initial Last name Suff.			
Ishaan Motwani Residence Inn, 350 W, New York Street Indianapolis IN 46202			
f Employee's address and ZIP code			
15 State	Employer's state ID	18 Local wages, tips, etc	
IN	0103847715-002		
16 State wages, tips, etc.		19 Local income tax	
9689.62			
17 State income tax		20 Locality name	
314.68			
Form OMB. No. 1545-0008 <b>W-2 Wage and Tax Statement 2016</b> Dept. of the Treasury - Internal Revenue Service Copy C for Employee's records			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
9689.62		1573.37	
3 Social security wages		4 Social security tax withheld	
9689.62		600.76	
5 Medicare wages and tips		6 Medicare tax withheld	
9689.62		140.50	
a Employee's SSA number		Employer use only	
747-80-5530			
b Employer's FED ID number		d Control number	
06-1454513		00437795	
c Employer's name, address, and ZIP code			
Deloitte Consulting LLP 4022 Sells Drive Hermitage TN 37076-2903			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
13 Statutory Employee	Retirement plan	Third-Party Sick pay	12b
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14 Other		12c	
		12d	
e Employee's first name and initial Last name Suff.			
Ishaan Motwani Residence Inn, 350 W, New York Street Indianapolis IN 46202			
f Employee's address and ZIP code			
15 State	Employer's state ID	18 Local wages, tips, etc	
IN	0103847715-002		
16 State wages, tips, etc.		19 Local income tax	
9689.62			
17 State income tax		20 Locality name	
314.68			
Form OMB. No. 1545-0008 <b>W-2 Wage and Tax Statement 2016</b> Dept. of the Treasury - Internal Revenue Service Copy 2 To Be Filed With Employee's STATE Income Tax Return			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
9689.62		1573.37	
3 Social security wages		4 Social security tax withheld	
9689.62		600.76	
5 Medicare wages and tips		6 Medicare tax withheld	
9689.62		140.50	
a Employee's SSA number		Employer use only	
747-80-5530			
b Employer's FED ID number		d Control number	
06-1454513		00437795	
c Employer's name, address, and ZIP code			
Deloitte Consulting LLP 4022 Sells Drive Hermitage TN 37076-2903			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
13 Statutory Employee	Retirement plan	Third-Party Sick pay	12b
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14 Other		12c	
		12d	
e Employee's first name and initial Last name Suff.			
Ishaan Motwani Residence Inn, 350 W, New York Street Indianapolis IN 46202			
f Employee's address and ZIP code			
15 State	Employer's state ID	18 Local wages, tips, etc	
IN	0103847715-002		
16 State wages, tips, etc.		19 Local income tax	
9689.62			
17 State income tax		20 Locality name	
314.68			
Form OMB. No. 1545-0008 <b>W-2 Wage and Tax Statement 2016</b> Dept. of the Treasury - Internal Revenue Service Copy B To Be Filed With Employee's FEDERAL Tax Return			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
9689.62		1573.37	
3 Social security wages		4 Social security tax withheld	
9689.62		600.76	
5 Medicare wages and tips		6 Medicare tax withheld	
9689.62		140.50	
a Employee's SSA number		Employer use only	
747-80-5530			
b Employer's FED ID number		d Control number	
06-1454513		00437795	
c Employer's name, address, and ZIP code			
Deloitte Consulting LLP 4022 Sells Drive Hermitage TN 37076-2903			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
13 Statutory Employee	Retirement plan	Third-Party Sick pay	12b
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14 Other		12c	
		12d	
e Employee's first name and initial Last name Suff.			
Ishaan Motwani Residence Inn, 350 W, New York Street Indianapolis IN 46202			
f Employee's address and ZIP code			
15 State	Employer's state ID	18 Local wages, tips, etc	
IN	0103847715-002		
16 State wages, tips, etc.		19 Local income tax	
9689.62			
17 State income tax		20 Locality name	
314.68			
Form OMB. No. 1545-0008 <b>W-2 Wage and Tax Statement 2016</b> Dept. of the Treasury - Internal Revenue Service Copy 2 To Be Filed With Employee's CITY or LOCAL Income Tax Return			

<b>Tax and Credits</b>	37	Amount from line 36 (adjusted gross income) .....	37	9,690.
	38	Itemized deductions from page 3, Schedule A, line 15 .....	38	315.
	39	Subtract line 38 from line 37 .....	39	9,375.
	40	Exemptions (see instructions) .....	40	4,050.
	41	<b>Taxable income.</b> Subtract line 40 from line 39. If line 40 is more than line 39, enter -0- .....	41	5,325.
	42	<b>Tax.</b> Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 .....	42	533.
	43	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251 .....	43	
	44	Excess advance premium tax credit repayment. Attach Form 8962 .....	44	
	45	Add lines 42, 43, and 44 .....	45	533.
	46	Foreign tax credit. Attach Form 1116 if required .....	46	
	47	Credit for child and dependent care expenses. Attach Form 2441 .....	47	
	48	Retirement savings contributions credit. Attach Form 8880 .....	48	
	49	Child tax credit. Attach Schedule 8812, if required .....	49	
	50	Residential energy credits. Attach Form 5695 .....	50	
	51	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> .....	51	
52	Add lines 46 through 51. These are your <b>total credits</b> .....	52		
53	Subtract line 52 from line 45. If line 52 is more than line 45, enter -0- .....	53	533.	
<b>Other Taxes</b>	54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15 .....	54	
	55	Self-employment tax. Attach Schedule SE (Form 1040) .....	55	
	56	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 .....	56	
	57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .....	57	
	58	Transportation tax (see instructions) .....	58	
	59a	Household employment taxes from Schedule H (Form 1040) .....	59a	
	59b	b First-time homebuyer credit repayment. Attach Form 5405 if required .....	59b	
60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s) .....	60		
61	Add lines 53 through 60. This is your <b>total tax</b> .....	61	533.	
<b>Payments</b>	62	Federal income tax withheld from:	62a	1,573.
	a	Form(s) W-2 and 1099 .....	62b	
	b	Form(s) 8805 .....	62c	
	c	Form(s) 8288-A .....	62d	
	d	Form(s) 1042-S .....	63	
	63	2016 estimated tax payments and amount applied from 2015 return .....	64	
	64	Additional child tax credit. Attach Schedule 8812 .....	65	
	65	Net premium tax credit. Attach Form 8962 .....	66	
	66	Amount paid with request for extension to file (see instructions) .....	67	
	67	Excess social security and tier 1 RRTA tax withheld .....	68	
	68	Credit for federal tax paid on fuels. Attach Form 4136 .....	69	
	69	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Res. c <input type="checkbox"/> 8885 d <input type="checkbox"/> .....	70	
70	Credit for amount paid with Form 1040-C .....	71	1,573.	
71	Add lines 62a through 70. These are your <b>total payments</b> .....	71	1,573.	
<b>Refund</b> <small>Direct deposit? See instructions.</small>	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you <b>overpaid</b> .....	72	1,040.
	73a	Amount of line 72 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> .....	73a	1,040.
	b	Routing number 274073834 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 541001957464		
e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
74	Amount of line 72 you want <b>applied to your 2017 estimated tax</b> .....	74		
<b>Amount You Owe</b>	75	<b>Amount you owe.</b> Subtract line 71 from line 61. For details on how to pay, see instructions .....	75	
	76	Estimated tax penalty (see instructions) .....	76	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
	Designee's name ▶ RAM RAJESH KOTNI		Phone no. ▶ (678) 299-5392	
<b>Sign Here</b> <small>Keep a copy of this return for your records.</small>	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 ▶	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	
	RAM RAJESH KOTNI		RAM RAJESH KOTNI	
	Firm's name ▶ DELOITTE TAX SERVICES INDIA PVT. LTD		Date ▶ 03/18/17	
	Firm's address ▶ HYDERABAD, TELANGANA 500032 INDIA		Check <input type="checkbox"/> if self-employed PTIN P01503917	
	Firm's EIN ▶ 98 0432569		Phone no. (678) 299-6000	

**Schedule A - Itemized Deductions** (see instructions)

07

<b>Taxes You Paid</b>		<b>1</b>	<b>1</b>	<b>315.</b>
<b>Gifts to U.S. Charities</b>	<b>1</b> State and local income taxes .....			
	<b>Caution:</b> If you made a gift and received a benefit in return, see instructions.			
	<b>2</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....	<b>2</b>		
	<b>3</b> Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if the amount of your deduction is over \$500 .....	<b>3</b>		
	<b>4</b> Carryover from prior year .....	<b>4</b>		
<b>5</b> Add lines 2 through 4 .....		<b>5</b>		
<b>Casualty and Theft Losses</b>		<b>6</b>		
<b>6</b> Casualty or theft loss(es). Attach Form 4684. See instructions .....		<b>6</b>		
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>7</b> Unreimbursed employee expenses - job travel, union dues, job education, etc. You <b>must</b> attach Form 2106 or Form 2106-EZ if required. See instr. ▶ .....	<b>7</b>		
	<b>8</b> Tax preparation fees .....	<b>8</b>		
	<b>9</b> Other expenses. See instructions for expenses to deduct here. List type and amount ▶ .....	<b>9</b>		
	.....			
	.....			
	.....			
	<b>10</b> Add lines 7 through 9 .....	<b>10</b>		
<b>11</b> Enter the amount from Form 1040NR, line 37 ..... <b>11</b>				
<b>12</b> Multiply line 11 by 2% (0.02) .....	<b>12</b>			
<b>13</b> Subtract line 12 from line 10. If line 12 is more than line 10, enter -0- .....		<b>13</b>		
<b>Other Miscellaneous Deductions</b>	<b>14</b> Other - see instructions for expenses to deduct here. List type and amount ▶ .....			
	.....			
	.....			
	.....			
	.....			
<b>14</b>		<b>14</b>		
<b>Total Itemized Deductions</b>	<b>15</b> Is Form 1040NR, line 37, over the amount shown below for the filing status box you checked on page 1 of Form 1040NR: • \$311,300 if you checked box 6; • \$259,400 if you checked box 1 or 2; or • \$155,650 if you checked box 3, 4, or 5? <input checked="" type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 1 through 14. Also enter this amount on Form 1040NR, line 38. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter here and on Form 1040NR, line 38.	<b>15</b>		<b>315.</b>

**Schedule NEC - Tax on Income Not Effectively Connected With a U.S. Trade or Business** (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)				
		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
<b>1</b> Dividends paid by:						
<b>a</b> U.S. corporations .....	<b>1a</b>					
<b>b</b> Foreign corporations .....	<b>1b</b>					
<b>2</b> Interest:						
<b>a</b> Mortgage .....	<b>2a</b>					
<b>b</b> Paid by foreign corporations .....	<b>2b</b>					
<b>c</b> Other .....	<b>2c</b>					
<b>3</b> Industrial royalties (patents, trademarks, etc.)	<b>3</b>					
<b>4</b> Motion picture or T.V. copyright royalties .....	<b>4</b>					
<b>5</b> Other royalties (copyrights, recording, publishing, etc.) .....	<b>5</b>					
<b>6</b> Real property income and natural resources royalties	<b>6</b>					
<b>7</b> Pensions and annuities .....	<b>7</b>					
<b>8</b> Social security benefits .....	<b>8</b>					
<b>9</b> Capital gain from line 18 below .....	<b>9</b>					
<b>10</b> Gambling - Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
<b>a</b> Winnings .....						
<b>b</b> Losses .....	<b>10c</b>					
<b>11</b> Gambling winnings - Residents of countries other than Canada. <b>Note:</b> Losses not allowed	<b>11</b>					
<b>12</b> Other (specify) ► .....						
	<b>12</b>					
<b>13</b> Add lines 1a through 12 in columns (a) through (d)	<b>13</b>					
<b>14</b> Multiply line 13 by rate of tax at top of each column	<b>14</b>					
<b>15</b> Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 54 .....					<b>15</b>	

**Capital Gains and Losses From Sales or Exchanges of Property**

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively 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 and losses on Schedule D (Form 1040).	<b>16 (a)</b> Kind of property and description (if necessary, attach statement of descriptive details not shown below)	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Sales price	<b>(e)</b> Cost or other basis	<b>(f) LOSS</b> If (e) is more than (d), subtract (d) from (e)	<b>(g) GAIN</b> If (d) is more than (e), subtract (e) from (d)
Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.							
<b>17</b> Add columns (f) and (g) of line 16 .....						<b>17</b> (	
<b>18</b> 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-) .....						<b>18</b>	

**Schedule OI - Other Information** (see instructions)

Answer all questions

**A** Of what country or countries were you a citizen or national during the tax year? INDIA**B** In what country did you claim residence for tax purposes during the tax year? INDIA**C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ Yes ☒ No**D** Were you ever:1. A U.S. citizen? ☐ Yes ☒ No2. A green card holder (lawful permanent resident) of the United States? ☐ Yes ☒ No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

**E** 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. H-1B/ B-1**F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ Yes ☒ No  
If you answered "Yes," indicate the date and nature of the change. ►**G** List all dates you entered and left the United States during 2016 (see instructions).**Note:** If you are 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 ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
03/13/16	04/22/16
10/03/16	10/15/16

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

**H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:  
2014 0, 2015 0, and 2016 54.**I** Did you file a U.S. income tax return for any prior year? ☐ Yes ☒ No  
If "Yes," give the latest year and form number you filed. ►**J** Are you filing a return for a trust? ☐ Yes ☒ 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? ☐ Yes ☐ No**K** Did you receive total compensation of \$250,000 or more during the tax year? ☐ Yes ☒ No  
If "Yes," did you use an alternative method to determine the source of this compensation? ☐ Yes ☐ 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
INDIA	ART. 16		651.

**(e) Total.** Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12 651.2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ Yes ☒ No3. Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ Yes ☒ No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

**STATEMENT FOR EXCLUSION FROM U.S. GROSS INCOME OF  
DEPENDENT PERSONAL SERVICE INCOME (COMPENSATION)  
AFFECTED BY A TREATY - IRC SECTIONS 894 AND 7852(d)**

**STATEMENT ATTACHED TO AND MADE PART OF  
2016 U.S. NONRESIDENT INDIVIDUAL INCOME TAX RETURN**

**NAME: ISHAAN MOTWANI  
SSN: 747-80-5530**

Pursuant to IRC sections 894 and 7852(d), \$ 651. in compensation received by the taxpayer has been excluded from the taxpayer's U.S. gross income.

1. During the period 10/03/2016 to 10/15/2016 inclusive, the taxpayer received \$ 651. in compensation dependent personal services performed in the United States as an employee of a legal entity resident in INDIA. During such period the taxpayer was classified as a "nonresident alien" for U.S. income tax purposes.
2. The taxpayer was physically present in the United States for less than 14 days during CALENDAR YEAR 2016.
3. During the period indicated in paragraph 1 above, the taxpayer, a citizen of INDIA, was a resident of INDIA under the domestic (nontreaty) income tax law of that country.
4. Pursuant to Article 16 of the income Tax Treaty between the United States and INDIA, for Treaty purposes the compensation reported in paragraph 1 above is not taxable in the United States.
5. Pursuant to IRC sections 894 and 7852(d), the taxpayer treats the compensation reported in paragraph 1 above as not taxable for U.S. income tax purposes.



DOES NOT APPLY

Form **6251**Department of the Treasury  
Internal Revenue Service (99)**Alternative Minimum Tax - Individuals**► Information about Form 6251 and its separate instructions is at [www.irs.gov/form6251](http://www.irs.gov/form6251).

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2016**  
Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

**ISHAAN MOTWANI****747 80 5530****Part I Alternative Minimum Taxable Income**

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	9,375.
2	Medical and dental. If you or your spouse was 65 or older, enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (0.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	315.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$155,650 or less, enter -0-. Otherwise, see instructions	6	0.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$247,450, see instructions.)	28	9,690.

**Part II Alternative Minimum Tax (AMT)**

29	Exemption. (If you were under age 24 at the end of 2016, see instructions.)		
	<b>IF your filing status is...</b> <b>AND line 28 is not over...</b> <b>THEN enter on line 29...</b> Single or head of household      \$119,700      \$53,900 Married filing jointly or qualifying widow(er)      159,700      83,800 Married filing separately      79,850      41,900		
	If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.	29	41,900.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	0.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 64 here. • <b>All others:</b> If line 30 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	31	0.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	0.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	533.
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>36</b> Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 .....	<b>36</b>	
<b>37</b> Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>37</b>	
<b>38</b> Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>38</b>	
<b>39</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>39</b>	
<b>40</b> Enter the <b>smaller</b> of line 36 or line 39 .....	<b>40</b>	
<b>41</b> Subtract line 40 from line 36 .....	<b>41</b>	
<b>42</b> If line 41 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result .....	<b>42</b>	
<b>43</b> Enter: <ul style="list-style-type: none"> <li>• \$75,300 if married filing jointly or qualifying widow(er),</li> <li>• \$37,650 if single or married filing separately, or</li> <li>• \$50,400 if head of household.</li> </ul>	<b>43</b>	
<b>44</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>44</b>	
<b>45</b> Subtract line 44 from line 43. If zero or less, enter -0- .....	<b>45</b>	
<b>46</b> Enter the <b>smaller</b> of line 36 or line 37 .....	<b>46</b>	
<b>47</b> Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0% .....	<b>47</b>	
<b>48</b> Subtract line 47 from line 46 .....	<b>48</b>	
<b>49</b> Enter: <ul style="list-style-type: none"> <li>• \$415,050 if single</li> <li>• \$233,475 if married filing separately</li> <li>• \$466,950 if married filing jointly or qualifying widow(er)</li> <li>• \$441,000 if head of household</li> </ul>	<b>49</b>	
<b>50</b> Enter the amount from line 45 .....	<b>50</b>	
<b>51</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter .....	<b>51</b>	
<b>52</b> Add line 50 and line 51 .....	<b>52</b>	
<b>53</b> Subtract line 52 from line 49. If zero or less, enter -0- .....	<b>53</b>	
<b>54</b> Enter the smaller of line 48 or line 53 .....	<b>54</b>	
<b>55</b> Multiply line 54 by 15% (0.15) .....	<b>55</b>	
<b>56</b> Add lines 47 and 54 .....	<b>56</b>	
<b>If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.</b>		
<b>57</b> Subtract line 56 from line 46 .....	<b>57</b>	
<b>58</b> Multiply line 57 by 20% (0.20) .....	<b>58</b>	
<b>If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</b>		
<b>59</b> Add lines 41, 56, and 57 .....	<b>59</b>	
<b>60</b> Subtract line 59 from line 36 .....	<b>60</b>	
<b>61</b> Multiply line 60 by 25% (0.25) .....	<b>61</b>	
<b>62</b> Add lines 42, 55, 58, and 61 .....	<b>62</b>	
<b>63</b> If line 36 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result ...	<b>63</b>	
<b>64</b> Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 .....	<b>64</b>	

**Preparer Explanation for Not Filing Electronically**

OMB No. 1545-2200

▶ Attach to taxpayer's Form 1040, 1040A, 1040EZ, or Form 1041.

▶ Information about Form 8948 and its instructions is available at [www.irs.gov/form8948](http://www.irs.gov/form8948).Attachment  
Sequence No. **173**

Name(s) on tax return <b>ISHAAN MOTWANI</b>	Tax year of return <b>2016</b>	Taxpayer's identifying number <b>747-80-5530</b>
Preparer's name <b>RAM RAJESH KOTNI</b>		Preparer Tax Identification Number (PTIN) <b>P01503917</b>

**Three out of four taxpayers now use IRS e-file. Go to [www.irs.gov/efile](http://www.irs.gov/efile) for details on using IRS e-file. The benefits of electronic filing include the following:**

- Faster refunds
- More accurate returns
- Secure transmissions
- Easier filing method
- E-payment options
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

- 1 ☐ Taxpayer chose to file this return on paper.
- 2 ☐ The preparer received a waiver from the requirement to electronically file the tax return.  
Waiver Reference Number \_\_\_\_\_ Approval Letter Date \_\_\_\_\_
- 3 ☐ The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.
- 4 ☐ This return was rejected by IRS *e-file* and the reject condition could not be resolved.  
Reject code: \_\_\_\_\_ Number of attempts to resolve reject: \_\_\_\_\_
- 5 ☐ The preparer's e-file software package does not support Form \_\_\_\_\_ or Schedule \_\_\_\_\_ attached to this return.
- 6 Check the box that applies and provide additional information if requested.
- a ☐ The preparer is ineligible to file electronically because IRS *e-file* does not accept foreign preparers without social security numbers who live and work abroad.
- b ☐ The preparer is ineligible to participate in IRS *e-file*.
- c ☒ Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

**TAXPAYER IS EXCLUDING INCOME USING TREATY WITH DEPENDENT PERSONAL SERVICE  
INCOME STATEMENT, AS SUCH THE RETURN DOES NOT QUALIFY FOR E-FILING.**

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FORM 1040NR

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T DELOITTE CONSULTING LLP	9,690.	1,573.	315.		601.	141.
TOTALS	9,690.	1,573.	315.		601.	141.