



Deloitte Tax Services India Private Limited
Global Employer Services
Survey #39, Meenakshi Park
Gachibowli
Hyderabad, Andhra Pradesh
India

March 18, 2017

PERSONAL & CONFIDENTIAL

Ishaan Motwani
E-Delivered

Dear Ishaan,

Thank you for accessing your documents on our website. Please verify that you have downloaded the following tax document(s):

2016 Form 1040NR US Nonresident Individual Income Tax Return
2016 Indiana Income Tax Return

Please note that one or more of your income tax return(s) cannot be electronically filed and must be paper filed. Therefore, the tax return(s) must be postmarked no later than the dates indicated in the filing instructions. If your return(s) will arrive after this due date, they must bear an official postmark issued by the U.S. Government Postal Service, an official foreign country government postal service postmark, or a designated private delivery service. A designated private delivery service is one that has been previously approved by the Internal Revenue Service (IRS). Before using a private delivery service, we recommend that you check with them to verify whether they qualify. Postage meter stamps do not qualify as an official postmark.

The above tax returns were prepared primarily based on the information you provided to Deloitte Tax. You have final responsibility for the tax returns; therefore, you should carefully review the stated income, deductions and other information to ensure that there are no material omissions or misstatements before mailing it to the tax authorities.

Report of Foreign Bank and Financial Accounts - As a nonresident, you are not required to file FinCEN Form 114. As such, we have not prepared this form on your behalf. In general, if you are a United States resident and if you have any foreign financial accounts, or have signature authority or other similar authority over any foreign financial accounts, with an aggregate value exceeding \$10,000 at any time in the year, you are required to file this form no later than October 15 each year. The Treasury Department has allocated additional resources to help identify individuals who do not file the required returns and may assess civil and criminal penalties for non-compliance. This reporting requirement does not apply to you for 2016 as you are filing as a nonresident.

Estimated Tax Payments for 2017 - We have not prepared 2017 estimated tax vouchers because either we have not been engaged to do so or, based on your 2016 information and other information you provided us, there is no requirement to do so. Please note that as a general rule, penalties could apply if your 2017 estimated tax payments and withholdings are less than 90% of your actual 2017 tax liability or 110% of your prior year's tax. Accordingly, if your projections of taxable income or withholding change significantly, please contact us immediately so we can help you determine whether you need to revise your estimated tax payments or withholdings to avoid a penalty.

Statement of Foreign Financial Assets - As a nonresident, you are not required to file Form 8938 to report the foreign financial assets you own. In general, if you are a United States resident and you had specified foreign financial assets (including foreign trusts, pensions, and deferred compensation plans)

with an aggregate value of more than the applicable threshold amount at any time during the calendar year, then you are required to file this form as part of your U.S. income tax return filing. The IRS may assess a failure-to-file penalty of \$10,000 in addition to other civil and criminal penalties for non-compliance. This reporting requirement does not apply to you for 2016 as you are filing as a nonresident.

Reportable Transaction Disclosure – The Internal Revenue Service ("IRS") and some states have promulgated rules that require taxpayers to disclose their participation in reportable transactions by attaching a disclosure form to their federal and/or state income tax return(s) and, when necessary, filing a copy of the disclosure with the IRS and/or the applicable state agency. These rules impose significant requirements to disclose transactions. You are responsible for ensuring that you have properly disclosed all reportable transactions; failure to make required disclosure will result in substantial penalties. Deloitte Tax will not be liable for any penalties resulting from your failure to accurately and timely file any required reportable transaction disclosure.

Deloitte Tax's ability to assist you in identifying transactions requiring disclosure is limited to the information you provided as part of the tax return preparation process. We are not aware of any transactions that require disclosure and you have not informed us of any transactions that should be so disclosed. Accordingly, the return(s) contain no such disclosures. If you are aware of a transaction that you believe may constitute a reportable transaction, please contact us before filing the return(s).

Paid Preparer Designation - You may indicate on your tax return if you would like to authorize Deloitte Tax as paid preparer to discuss your tax return with the IRS and certain states. This allows us to provide missing information, resolve processing issues, such as notices of mathematical errors relating to the specific return, and receive information on the status of refunds or payments. This will not apply to examination matters, under-reported income, appeals, collection notices, and other substantive issues. Based on your entry in the Organizer and/or our discussions with you, we have checked the box "Yes" on your return.

Record Retention - Our policy, in general, is to dispose of our copies of tax returns, work papers, and other tax information that is more than eight years old. Accordingly, we will dispose of such information in our files pertaining to you, without further notice. We do not necessarily copy for our files every item of information that you supplied to us. Your responsibility for retention of your own tax records varies, depending upon the type of tax return or other information involved. Therefore, we suggest you retain this information for the same eight-year period. We also suggest that you should maintain indefinitely copies of tax returns and work papers and all partnership and S corporation Schedules K-1 until you dispose of your interest in the entity and tax records to support your cost or basis in your assets, gifts that you make, and other tax needs.

Any tax advice included in this written or electronic communication was not intended or written to be used, and it cannot be used by the taxpayer, for the purpose of avoiding any penalties that may be imposed on the taxpayer by any governmental taxing authority or agency.

Deloitte Tax sincerely appreciates this opportunity to serve you. Please call me if you have any questions or if we may be of further assistance.

Very truly yours,

Viraj Malhan