8 March 2015

To whom it may concern,

We hereby declare that XXX is a nonresident alien and YYY is a US citizen on the last day of the tax year 2014. We hereby choose to be treated as US residents for the entire tax year.

The following are the requested details as per Publication 519.

Spouse 1:  
Name: XXX  
Address:  
SSN:

Spouse 2:  
Name: YYY  
Address:  
SSN:

Sincerely yours,

XXX YYY