## E 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2020

OMB No. 1545-007

IBS Use Only—Do not write or staple in this space

Filing Status Check only one box.	If yo	Single Married filing jointly [ ou checked the MFS box, enter the reson is a child but not your depender	name of	ed filing separately ( your spouse. If you								
Your first name	and m	iddle initial	Last na	me								ty number
HEMANTH			LAM						85	<u> 58-3</u>	39-806	2
If joint return, s	pouse's	s first name and middle initial	Last na	me					Spo	ouse's	s social se	curity number
Home address	(numbe	er and street). If you have a P.O. box, see	e instruction	ons.				Apt. no.	Pre	esider	ntial Electi	on Campaign
11 LARKS	SPUR	WAY						5			nere if you,	
City, town, or p	ost offi	ce. If you have a foreign address, also c	omplete s	paces below.	Sta	te	ZIP	code				ntly, want \$3
NATICK					M	A	01	760			tnis tuna. ow will not	Checking a
Foreign country	/ name		F	oreign province/state	/coun	ty	Fore	eign postal cod	_		or refund	0
											You	Spouse
At any time du	ring 20	020, did you receive, sell, send, exc	hange, c	or otherwise acquire	any	financial intere	st in	any virtual	curren	icy?	Yes	⊠ No
Standard Deduction		<b>leone can claim:</b> You as a de Spouse itemizes on a separate retu				a dependent						
Age/Blindness	You:	: Were born before January 2,	1956	Are blind Sp	ouse	: Was bor	n be	efore Januar	y 2, 19	)56	☐ Is b	lind
Dependents				(2) Social securit	У	(3) Relationsh					(see instru	uctions):
If more	•	irst name Last name		number	,	to you		Child tax		- 1	•	ther dependents
than four									]			
dependents,									]			
see instruction: and check	s —								]			
here ▶									]			
	1	Wages, salaries, tips, etc. Attach	Form(s) \	N-2						1	1	06,523.
Attach	2a	Tax-exempt interest	2a		b T	axable interest				2b		54.
Sch. B if	3a	Qualified dividends	3a	10.	<b>b</b> 0	Ordinary divider	nds			3b		10.
required.	4a	IRA distributions	4a			axable amount				4b		
	5a	Pensions and annuities	5a		<b>b</b> T	axable amount				5b		
Standard	6a	Social security benefits	6a		b T	axable amount				6b		
Deduction for —	7	Capital gain or (loss). Attach Sche	edule D if	required. If not req	uired	, check here		•		7		548.
Single or Married filing	8	Other income from Schedule 1, lir	ne 9 .							8		-6,605.
separately, \$12,400	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7,	and 8. T	his is your <b>total inc</b>	ome				•	9	1	00,530.
Married filing	10	Adjustments to income:										
jointly or Qualifying	а	From Schedule 1, line 22				10a	1					
widow(er),	b	Charitable contributions if you take	e the star	dard deduction. Se	e inst							
\$24,800 Head of	С	Add lines 10a and 10b. These are							<b></b>	10c	;	
household, \$18,650	11	Subtract line 10c from line 9. This	-						•	11	1	00,530.
If you checked	12	Standard deduction or itemized	-							12		12,400.
any box under Standard	13	Qualified business income deduc-	tion. Atta	ch Form 8995 or Fo	orm 8	8995-A				13		
Deduction, see instructions.	14	Add lines 12 and 13								14		12,400.
SCE HISH UCHOIRS.	15	Taxable income. Subtract line 14	from lin	e 11. If zero or less	ente	er -0				15		88,130.

Form 1040 (2020	))									Page
	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌		16	1	.5 <b>,</b> 230.
	17	Amount from Schedule 2, lin	ne 3					17		
	18	Add lines 16 and 17						18	1	5,230.
	19	Child tax credit or credit for	other dependen	ts				19		
	20	Amount from Schedule 3, lin	ne 7					20		
	21	Add lines 19 and 20						21		
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	1	5,230.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 10			23		0.
	24	Add lines 22 and 23. This is	your <b>total tax</b>				▶	24	1	5,230.
	25	Federal income tax withheld	I from:							
	а	Form(s) W-2				<b>25a</b> 19	3,306.			
	b	Form(s) 1099				25b				
	С	Other forms (see instruction	s)			25c				
	d	Add lines 25a through 25c						25d	1	19,306.
If you have a	26	2020 estimated tax paymen	ts and amount a	pplied from 20	119 return			26		
qualifying child,	27	Earned income credit (EIC)			<sup>N</sup> o .	27				
attach Sch. EIC.  If you have	28	Additional child tax credit. A				28				
nontaxable	29	American opportunity credit	from Form 8863	8, line 8		29				
combat pay, see instructions.	30	Recovery rebate credit. See	instructions .			30				
	31	Amount from Schedule 3, lir				31				
	32	Add lines 27 through 31. The				ble credits .	▶	32		
	33	Add lines 25d, 26, and 32. T						33	1	9,306.
Refund	34	If line 33 is more than line 24						34		4,076.
Returia	35a	Amount of line 34 you want					. ▶ 🗆	35a		4,076.
Direct deposit?	▶b	Routing number X X X			▶ c Type:		Savings			
See instructions.	▶d	Account number X X X					Ü			
	36	Amount of line 34 you want				36				
Amount	37	Subtract line 33 from line 24	. This is the <b>amo</b>	ount vou owe	now		•	37		
You Owe	•	Note: Schedule H and Sch		-						
For details on		2020. See Schedule 3, line 1				or the taxes you	0 WC 101			
how to pay, see instructions.	38	Estimated tax penalty (see in				38				
Third Party	Do	you want to allow another				See				
Designee		•	•				omplete	below.	× No	
•		signee's		Phone			onal iden			
		me ►		no.			ber (PIN)			
Sign		der penalties of perjury, I declare the lief, they are true, correct, and com								
Here			ipiete. Deciaration (		. <i>, ,</i>	asea on an imormal	1		nt you an	
	, 10	ur signature		Date	Your occupation				'IN, enter i	
Joint return?					SOFTWARE E	ENGINEER	I	e inst.) ►		$\Box$
See instructions.	Sp	ouse's signature. If a joint return,	both must sign.	Date	Spouse's occupat				nt your sp	
Keep a copy for your records.	,							-		N, enter it her
your records.							(see	e inst.) 🕨		
-		one no.		Email address		15.	DTT			
Paid		eparer's name	Preparer's signat			Date	PTIN		Check if	
Preparer	SYAM	1 PRIYA RAM SAGAR GUPTA TALLAM	1	KAM SAGAR	GUPTA TALLAM	03/13/2021	P0208			f-employed
Use Only		m's name ► GLOBAL TA								65-9522
<b>-y</b>	Fir	m's address ▶ 2530 Pebb	ıe Creek L	n Cummin	g GA 30041		Firr	n's EIN 🕨	> 30− <sup>-</sup>	1017196

#### SCHEDULE 1 (Form 1040)

#### **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2020

Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

HEMANTH LAM

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment Sequence No. 01 Your social security number

858-39-8062

Par	t I Additional Income		
1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-6,630.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶ Other Income from box 3 of 1099-Misc 25.	8	25.
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	-6,605.
Par			
10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
С	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your <b>adjustments to income.</b> Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

#### SCHEDULE D (Form 1040)

Department of the Treasury

Internal Revenue Service (99)

#### **Capital Gains and Losses**

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to www.irs.gov/ScheduleD for instructions and the latest information.

► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2020

Attachment Sequence No. **12** 

Name(s) shown on return Your social security number 858-39-8062 HEMANTH LAM Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? If "Yes." attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions) See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to (sales price) (or other basis) Form(s) 8949, Part I, combine the result whole dollars. line 2. column (a) with column (a) 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . 1b Totals for all transactions reported on Form(s) 8949 with 24,911. 24,552. 189. 548. Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . . . . . . . . . . . 3 Totals for all transactions reported on Form(s) 8949 with Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . . . . . 7 548. Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions) See instructions for how to figure the amounts to enter on the (g) (h) Gain or (loss) Adjustments Subtract column (e) (d) (e) lines below Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to (sales price) (or other basis) Form(s) 8949, Part II, combine the result whole dollars. line 2, column (a) with column (a) 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . 8b Totals for all transactions reported on Form(s) 8949 with Box D checked . . . . . . . . . . . . . . Totals for all transactions reported on Form(s) 8949 with Box E checked 10 Totals for all transactions reported on Form(s) 8949 with 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover

15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

BAA

14

15

Schedule D (Form 1040) 2020 Page **2** 

#### Part III Summary

16	Combine lines 7 and 15 and enter the result	16	548	•
	• If line 16 is a <b>gain,</b> enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.			
	• If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.			
	• If line 16 is <b>zero</b> , skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.			
17	Are lines 15 and 16 <b>both</b> gains?  Yes. Go to line 18.			
	▼ No. Skip lines 18 through 21, and go to line 22.			
18	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet	18		
19	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet	19		
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952?  Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.			
	No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.			
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:			
	• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	(	)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?			
	▼ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.			
	■ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.			

#### **Sales and Other Dispositions of Capital Assets**

▶ Go to www.irs.gov/Form8949 for instructions and the latest information.

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Sequence No. 12A

Name(s)	snown	on	retu
нема	ИТН	T. Z	MΑ

Social security number or taxpayer identification number 858-39-8062

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

<ul> <li>X (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)</li> <li>□ (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS</li> <li>□ (C) Short-term transactions not reported to you on Form 1099-B</li> </ul>											
1 (a) Description of property	(b) Date acquired	(c) Date sold or	<b>(d)</b> Proceeds	(e) Cost or other basis. See the <b>Note</b> below	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f).  See the separate instructions.		(h) Gain or (loss). Subtract column (e)				
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions	(f) Code(s) from instructions	<b>(g)</b> Amount of adjustment	from column (d) and combine the result with column (g)				
Robinhood Securities LLC	11/20/20	12/12/20	24,911.	24,552.	W	189.	548.				
2 Totals. Add the amounts in columns negative amounts). Enter each tota Schedule D, line 1b (if Box A above above is checked), or line 3 (if Box 0	al here and inc is checked), <b>lir</b>	lude on your ne 2 (if Box B	24,911.	24,552.		189.	548.				

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

#### **SCHEDULE E**

(Form 1040)

#### **Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

20**20** 

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleE for instructions and the latest information.

Your social security number

Name(s) shown on return HEMANTH LAM 858-39-8062 Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Part I Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions Physical address of each property (street, city, state, ZIP code) A IN В C 1b Type of Property **Fair Rental Personal Use** For each rental real estate property listed QJV above, report the number of fair rental and **Days** (from list below) **Days** personal use days. Check the QJV box only if you meet the requirements to file as a A 365 Α 0 qualified joint venture. See instructions. В В С C Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental 2 Multi-Family Residence 4 Commercial 6 Rovalties 8 Other (describe) Income: **Properties:** Α C 620. 3 Rents received . 3 Royalties received . 4 4 Expenses: 5 5 Advertising . . . . . 6 Auto and travel (see instructions) . . 6 7 Cleaning and maintenance . . . 7 1,450. 8 Commissions. . . . . . 8 9 Insurance . . . . . . . . . . . 9 10 Legal and other professional fees . . . 10 11 11 1,550. 12 Mortgage interest paid to banks, etc. (see instructions) 13 Other interest. . . . . . . . . . . 13 1,500. 14 14 15 1,400. 15 Supplies . . . . 16 Taxes . . . . . . 16 17 17 1,350. 18 Depreciation expense or depletion . . . 18 19 19 Total expenses. Add lines 5 through 19 . . . . . 20 20 7,250. 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must 21 -6,630. 22 Deductible rental real estate loss after limitation, if any, -6,630.) on Form 8582 (see instructions) . . . . . . . . 23a Total of all amounts reported on line 3 for all rental properties 23a 620 **b** Total of all amounts reported on line 4 for all royalty properties 23b c Total of all amounts reported on line 12 for all properties 23c d Total of all amounts reported on line 18 for all properties 23d 7,250. e Total of all amounts reported on line 20 for all properties 23e 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here. 25 6,630. 25 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26

-6,630.

26

here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .

### 8889

Department of the Treasury Internal Revenue Service

HEMANTH LAM

#### **Health Savings Accounts (HSAs)**

► Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/Form8889 for instructions and the latest information. OMB No. 1545-0074 Attachment Sequence No. 52

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ► 858-39-8062

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required. **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse. Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. X Self-only ☐ Family 2 HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. Do not include employer contributions, 2 0. If you were under age 55 at the end of 2020 and, on the first day of every month during 2020, you were, or were considered, an eligible individual with the same coverage, enter \$3,550 (\$7,100 for family coverage). All others, see the instructions for the amount to enter . . . . . . . . . . . . . . . . . . 3 3,550. Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also 4 3,550. 5 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family 3,550. coverage under an HDHP at any time during 2020, see the instructions for the amount to enter . . . 6 If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage 7 under an HDHP at any time during 2020, enter your additional contribution amount. See instructions 7 8 9 Employer contributions made to your HSAs for 2020 . . . . . . 10 500. 11 11 3,050. 12 12 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 0. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse. b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were 14b 14c 15 15 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this 16 amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the 16 17a If any of the distributions included on line 16 meet any of the Exceptions to the Additional b Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box . . . Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before Part III completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse. 18 18 19 19 Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and 20 20

Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box .

21

21

#### Form **8582**

**Passive Activity Loss Limitations** 

See separate instructions.

Attach to Form 1040, 1040-SB, or 104

► Attach to Form 1040, 1040-SR, or 1041.

OMB No. 1545-1008

2020

Attachment
Sequence No. 858

858-39-8062

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

HEMANTH LAM

► Go to www.irs.gov/Form8582 for instructions and the latest information.

| Attaching | Sequence | Identifying number | Identifying n

Part	2020 Passive Activity Loss		
	Caution: Complete Worksheets 1, 2, and 3 before completing Part I.		
	al Real Estate Activities With Active Participation (For the definition of active participation, see ial Allowance for Rental Real Estate Activities in the instructions.)		
-	Activities with net income (enter the amount from Worksheet 1, column (a)) .   1a   0.		
b	Activities with net loss (enter the amount from Worksheet 1, column (b)) 1b ( 6, 630.)		
С	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)) 1c (		
d	Combine lines 1a, 1b, and 1c	1d	-6,630.
Comr	mercial Revitalization Deductions From Rental Real Estate Activities		·
2a	Commercial revitalization deductions from Worksheet 2, column (a)   2a   (		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)		
С	Add lines 2a and 2b	2c	( )
All Ot	ther Passive Activities		
3a	Activities with net income (enter the amount from Worksheet 3, column (a)) . 3a		
b	Activities with net loss (enter the amount from Worksheet 3, column (b)) 3b (		
С	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) 3c (		
d	Combine lines 3a, 3b, and 3c	3d	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c.	_	6 600
	Report the losses on the forms and schedules normally used	4	-6,630.
	If line 4 is a loss and:  • Line 1d is a loss, go to Part II.		
	<ul> <li>Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.</li> </ul>		
	• Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III are	•	
	on: If your filing status is married filing separately and you lived with your spouse at any time during the	year,	do not complete
	or Part III. Instead, go to line 15.		
Part	Note: Enter all numbers in Part II as positive amounts. See instructions for an example.		
5	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	5	6,630.
6	Enter \$150,000. If married filing separately, see instructions		
7	Enter modified adjusted gross income, but not less than zero. See instructions 7 107,160.		
	<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8	Subtract line 7 from line 6		
9	Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	9	21,420.
10	Enter the <b>smaller</b> of line 5 or line 9	10	6,630.
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.		-1.1.1
Part			ctivities
	Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instruction		
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions .	11	
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	
14	Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13	14	
Part			
15	Add the income, if any, on lines 1a and 3a and enter the total	15	0.
16	<b>Total losses allowed from all passive activities for 2020.</b> Add lines 10, 14, and 15. See instructions		_
	to find out how to report the losses on your tax return	16	6 <b>,</b> 630.

Worksheet 1—For Form 8582, Lines 1				/ for your	record	S.		
,	Currer	nt year	,	Prior	/ears	Overall gain or loss		
Name of activity	(a) Net income (line 1a)		(b) Net loss (line 1b)		(c) Unallowed loss (line 1c)		) Gain	(e) Loss
	0.	· · · · · · · · · · · · · · · · · · ·	30.		,			6,630.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.		30.					
Worksheet 2—For Form 8582, Lines 2	,							
Name of activity	(a) Current deductions (		unall	(b) Pri owed ded	or year uctions (	line 2b)	(c)	Overall loss
Total. Enter on Form 8582, lines 2a and								
2b								
Worksheet 3—For Form 8582, Lines 3	<b>a, 3b, and 3c</b> (se	e instruction	ons)					
Name of activity	Currer (a) Net income	t year (b) Net lo		Prior (c) Una			owad	
	(line 3a)	(line 3b		loss (li		(d)	Gain	(e) Loss
<b>Total.</b> Enter on Form 8582, lines 3a, 3b, and 3c ▶								
Worksheet 4—Use This Worksheet if a	n Amount Is Sh	own on Fo	rm 8	582, Line	e 10 or	14. See	e instruction	ons.
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss		(b) F		(c) :	Special wance	(d) Subtract column (c) from column (a)
	E Ln 22	6,6	530.	1.000	00000		6,630.	0.
Total			530.	1.0	00		6,630.	0.
Worksheet 5—Allocation of Unallowed	,							
Name of activity	Form or schedu and line number to be reported (see instruction	er on	<b>(a)</b> Lo	ess	(b)	) Ratio	(c)	Unallowed loss
Total						1 00		



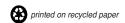
# Form M-8453 Individual Income Tax Declaration for Electronic Filing

2020
Massachusetts

**Department of** 

Revenue

Please print or type. Privacy Act Notice ava	ailable upon requ	est. For the year	r January 1-Decembe	er 31, 2020.		
Your first name and initial	Last name		Your Social	Security numb	er	
HEMANTH LAM			858398	062		
If a joint return, spouse's first name and initial	Last name		Spouse's S	ocial Security r	number	
Present street address (and apartment number)						
11 LARKSPUR WAY APT NO 5						
City/Town/Post Office	State	Zip	Filing status	s: X Single		☐ Married filing jointly
NATICK	MA	01760		☐ Married f	iling separately	☐ Head of household
Part 1. Tax Return Information	n for Electro	nic Filing				
1 Total 5.0% income (from Form 1, line 10, o	r Form 1-NR/PY, li	ne 12)			1	99918
2 Income tax after credits (from Form 1, line	32, or Form 1-NR/	PY, line 36)			2	4595
3 Massachusetts use tax (from Form 1, line 3						0
4 Massachusetts income tax withheld (from F	Form 1, line 38, or	Form 1-NR/PY, li	ne 42)		4	5226
5 Refund amount (from Form 1, line 50, or Fo						631
6 Tax due (from Form 1, line 51, or Form 1-N	R/PY, line 55)				6	
Part 2. Declaration and Signat	ture of Toyn	OVOR				
sent to the Massachusetts Department of Rev the transmitter when my electronic return has the return can be corrected and re-transmitted my tax liability, I will remain liable for the tax lia	been accepted. In I. If I have filed a b	the event that it is alance due return	s rejected, I authorize I n, I understand that if Do	OOR to identi	fy the reasons	s for rejection so that
Your signature	Date		ise's signature (if joint retur	rn. <b>both</b> must s	sian)	Date
Part 3. Declaration and Signal I declare that I have reviewed the above taxpa (Collectors are not responsible for reviewing to I have obtained the taxpayer's signature befor a copy of all forms and information filed with the perjury I declare that I have examined the about belief, they are true, correct and complete. I de This declaration of paid preparer (other than to should not be sent to DOR, but must instead to which the M-8453 relates was filed.	ayer's return and the taxpayer's returned the submitting this representation of the taxpayer's returned that I have vaxpayer) is based	nat the entries on rn; however, they eturn to the Mass Department of Rorn and accompar verified the taxpay on all information	this M-8453 are complemust ensure that the Machusetts Department evenue. If I am also the mying schedules and staver's proof of account around which the preparer h	ete and corre I-8453 accura of Revenue. paid prepare atements and nd it agrees v nas any know	ately reflects t I have provide er, under pains to the best of vith the name vledge. Origin	he data on the return.) ed the taxpayer with s and penalties of f my knowledge and (s) shown on this form. al Forms M-8453
ERO's signature and SSN or PTIN		Date		EIN		Check if
		0313202		1017196		self-employed
Firm name (or yours, if self-employed) and address		City/		State	Zip	Check if also
GLOBAL TAXES LLC 2530	PEBBLE CREI	EK LN CUM	MING	GA 3	30041	paid preparer
Part 4. Declaration and Signat Under pains and penalties of perjury, I declare my knowledge and belief it is true, correct and preparer has any knowledge.	that I have exami	Preparer (if	f other than ERG	O) schedules ar	nd statements	
Paid preparer's signature and SSN or PTIN		Date		EIN		Check if
PO:	2082703	0313202	1 30	1017196		self-employed
Firm name (or yours, if self-employed) and address		City/	Town	State	Zip	
SYAM PRIYA RAM SAGAR GUPTA TALLAM 2530	PEBBLE CRE	EK LN CUM	MING	GA	30041	







#### 2020 Form 1

MA20001011555

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

For the year January 1–December 31, 2020 or other taxable Year beginning Ending

HEMANTH LAM 858398062

11 LARKSPUR WAY NATICK MA 01760

Fill in if: X Original return 5 Amended return Amended return due to federal change Apt. no. State Election Campaign Fund: \$1 You \$1 Spouse TOTAL Fill in if veteran of U.S. armed forces who served in Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula You Spouse You Spouse Taxpayer deceased Fill in if under age 18 You Spouse 100530 a. Total federal income Name changed since 2019 100530 Fill in if noncustodial parent b. Federal adjusted gross income 1. Filing status (select one only): X Single Fill in if filing Schedule TDS

Married filing jointly

Married filing separate return

Head of household You are a custodial parent who has released claim to exemption for child(ren)

2. Exemptions

4400 2a a. Personal exemptions b. Number of dependents. (Do not include yourself or your spouse.) Enter number  $\times$  \$1.000 = **2b** c. Age 65 or over before 2021 You+ Spouse =  $\times$  \$700 = **2c** d. Blindness You + Spouse =  $\times$  \$2.200 = **2d** e. Medical/dental 2e f. Adoption 2f 4400 g. Total exemptions. Add items 2a through 2f. Enter here and on line 18

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature Date Spouse's signature Date

971-386-4069

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST





## **2020 Form 1, pg. 2**MA20001021555 Massachusetts Resident Income Tax Return 858398062

3.	Wages, salaries, tips	3	106523
4.	Taxable pensions and annuities	4	
5.	Mass. bank interest: a b. exemption	= 5	
6a.	Business/profession income/loss	6a	
6b.	Farming income/loss	6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	7	-6630
8a.	Unemployment	8a	
8b.	Mass. lottery winnings	8b	
9.	Other income from Schedule X, line 5	9	25
10.	TOTAL 5.0% INCOME	10	99918
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	11a	2000
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. F	etirement 11b	
12.	Child under age 13, or disabled dependent/spouse care expenses	12	
13.	Number of dependent member(s) of household under age 12, or depend	dents age 65 or over (not you or your spouse) as of	
	12/31/20, or disabled dependent(s)		
	Not more than two. a.	$\times$ \$3,600 = <b>13</b>	
14.	Rental deduction. a. 9600	÷ 2 = 14	3000
15.	Other deductions from Schedule Y, line 19	15	
16.	Total deductions. Add lines 11 through 15	16	5000
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. No	t less than "0"	94918
18.	Exemption amount	18	4400
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. No	t less than "0" 19	90518
20.	INTEREST AND DIVIDEND INCOME	20	64
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20	21	90582

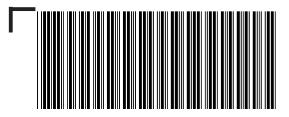
BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1





**2020 Form 1, pg. 3**MA20001031555
Massachusetts Resident Income Tax Return 858398062

22.	TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the		
	amount in Schedule D, line 21 by .0585	22	4529
23.	<b>12% INCOME</b> . Not less than "0." a. 548	× .12 = <b>23</b>	66
24.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS	24	
	Fill in if any excess exemptions were used in calculating lines 20, 23 or 24		
25.	Credit recapture amount (from Credit Recapture Schedule)	25	
26.	Additional tax on installment sale	26	
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28		
28.	TOTAL INCOME TAX. Add lines 22 through 26	28	4595
29.	Limited Income Credit	29	
30.	Income tax due to another state or jurisdiction	30	
31.	Other credits from Credit Manager Schedule	31	
32.	INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0"	32	4595
33.	Voluntary Contributions		
	a. Endangered Wildlife Conservation	33a	
	b. Organ Transplant Fund	33b	
	c. Massachusetts Public Health HIV and Hepatitis Fund	33c	
	d. Massachusetts U.S. Olympic Fund	33d	
	e. Massachusetts Military Family Relief Fund	33e	
	f. Homeless Animal Prevention and Care	33f	
	Total. Add lines 33a through 33f	33	
34.	Use tax due on Internet, mail order and other out-of-state purchases	34	
35.	Health care penalty a. You + b. Spouse	35	
36.	Amended return only. Overpayment from original return	36	
37.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36	37	4595





## **2020 Form 1, pg. 4**MA20001041555 Massachusetts Resident Income Tax Return 858398062

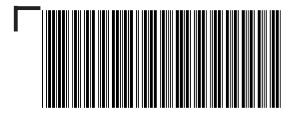
38. 39. 40. 41. 42.	Massachusetts income tax withheld 2019 overpayment applied to your 2020 estim 2020 Massachusetts estimated tax payments Payments made with extension  Amended return only. Payments made with Earned Income Credit. a. Number of qualifying	original return. Not less than "0"	return	38 39 40 41 42 × .30 = 43	5226		
10.	<b>Note:</b> You cannot claim the Earned Income C	•					
	for an exception (see instructions). Fill in if you			. ,			
44.	Senior Circuit Breaker Credit			44			
45.	Other Refundable Credits			45			
46.	Excess Paid Family Leave Withholding			46			
47.	TOTAL. Add lines 38 through 46			47	5226		
48.	Overpayment. Subtract line 37 from line 47			48	631		
49.	Amount of overpayment you want applied to	•		49			
50.	Refund. Subtract line 49 from line 48. Mail to:	Massachusetts DOR, PO Box 7000,	Boston, MA 02204	50	631		
	Direct deposit of refund. Type of account  RTN # account #	checking savings					
	nin# account#						
51.	Tax due. Pay online at www.mass.gov/dor/	•	Sox 7003, Boston, MA	02204 51	<b>5</b> 77 - 1		
	Interest Penalty	M-2210 amt.			EX enclose Form M-2210		
May t	he Department of Revenue discuss this return	with the preparer shown here?					
	ot want preparer to file my return electronically		(this may delay you	,	Paid preparer's		
	Print paid preparer's name Date Check if self-employ						
~	AM PRIYA RAM SAGAR GUE	TA TALLAM	03132021		P02082703		
Paid	oreparer's signature		Paid preparer's ph	one	Paid preparer's EIN		

SYAM PRIYA RAM SAGAR GUPTA TALLAM

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1

678-965-9522

30-1017196





1

25 25

#### 2020 Schedules X & Y

MA20SXY011555

HEMANTH LAM 858398062

#### Schedule X. Other Income

1. Alimony received

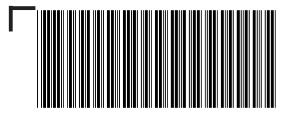
2.	Taxable IRA/Keogh and Roth IRA conversion distributions	2
3.	Other gambling winnings. Not less than "0." Certain gambling losses are deductible under Massachusetts law	3
4.	Fees and other 5.0% income. Not less than "0"	4
5.	Total other 5.0% income. Add lines 1 through 4. Not less than "0"	5
Sch	nedule Y. Other Deductions	
1.	[RESERVED]	1
2.	Penalty for early savings withdrawal	2
3.	Alimony paid	3
4.	Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F Income exempt under U.S. tax treaty	4
5.	Moving expenses	5
6.	Medical savings account deduction	6
7.	Self-employed health insurance deduction	7
8.	Health savings accounts deduction	8
9.	Certain qualified deductions from U.S. Form 1040	
	Certain business expenses from U.S. Form 1040	9
10.	Student loan interest	10
11.	College Tuition Deduction (full-year residents only)	11
12.	Undergraduate student loan interest deduction	12
13.	Deductible amount of qualified contributory pension income from another state or political subdivision included	
	in Form 1, line 4 or Form 1-NR/PY, line 6	13
14.	Claim of right deduction	14
15.	Commuter deduction	15
16.	Human organ donation deduction (full-year residents only)	16
17.	Certain gambling losses	17
18.	Prepaid tuition or college savings program deduction	18
19.	Total other deductions. Add lines 1 through 18	19





## **2020 Schedule B** MA20010011555

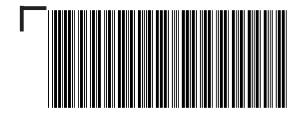
HE	EMANTH	LAM	858398062		
Parl	<b>1.</b> Interest and Dividend	Income			
1.	Total interest income			1	54
2.	Total ordinary dividends			2	10
3.	Other interest and dividends no	t included above		3	
4.	Total interest and dividends			4	64
5.	Total interest from Massachuse	tts banks		5	
6a.	Other interest and dividends to	be excluded		6a	
6b.	Part-year/Nonresidents only			6b	
7.	Subtotal			7	64
8.	Allowable deductions from your	trade or business		8	
9.	Subtotal			9	64
Parl	<b>2</b> - Short-Term Capital Ga	ains/Losses and Long	-Term Gains on Collectibles		
10.	Massachusetts short-term capit	•	Tom dame on concounted	10	548
11.	Massachusetts long-term capita	•	pre-1996 installment sales	11	
12.		•	conversion of property used in a trade or business and		
	held for one year or less		, , ,	12	
13a.	Add lines 10 through 12			13a	548
13b.	Part-year/Nonresidents only			13b	
13c.	Subtract line 13b from line 13a.	Not less than 0		13c	548
14.	Allowable deductions from your	trade or business		14	
15.	Subtotal			15	548
16.	Massachusetts short-term capit			16	
17.		, exchange or involuntary of	conversion of property used in a trade or business and		
	held for one year or less			17	
18.	Prior short-term unused losses	for years beginning after 1	981	18	





#### **2020 Schedule B, pg. 2** 858398062 MA20010021555

19a.	Combine lines 15 through 18	19a	548
19b.	Part-year/Nonresidents only	19b	
19c.	Exclude line 19b losses from line 19a	19c	548
20.	Short-term losses applied against interest and dividends	20	
21.	Available short-term losses	21	
22.	Short-term losses applied against long-term gains	22	
23.	Short-term losses available for carryover in 2021	23	
24.	Short-term gains and long-term gains on collectibles	24	548
25.	Long-term losses applied against short-term gain	25	
26.	Subtotal	26	548
27.	Long-term gains deduction	27	
28.	Short-term gains after long-term gains deduction	28	548
Parl	t 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains	on Collectibles	
29.	Enter the amount from line 9	29	64
30.	Short-term losses applied against interest and dividends	30	
31.	Subtotal interest and dividends	31	64
32.	Long-term losses applied against interest and dividends	32	
33.	Adjusted interest and dividends	33	64
34.	Enter the amount from line 28	34	548
35.	Adjusted gross interest, dividends and certain capital gains	35	612
36.	Excess exemptions	36	
37.	Subtract line 36 from line 35	37	612
38.	Interest and dividends taxable at 5.0%	38	64
39.	Taxable 12% capital gains	39	548
40.	Available short-term losses for carryover in 2021	40	





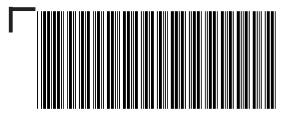
**2020 Schedule INC** MA20INC011555

HEMANTH LAM 858398062

#### Form W-2 and 1099 I formation

A. FEDERAL ID NUMBER B. STATE TAX WITHHELD C. STATE WAGES/INCOME D. TAXPAYER SS WITHHELD E. SPOUSE SS WITHHELD F. SOURCE OF WITHHOLDING 942960235 5226 106523 2255 W2

TOTALS 5226 106523 2255





#### 2020 Schedule HC

MA20029011555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions). Note: Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

858398062 HEMANTH T.AM 05131993 1 1a. Date of birth 1b. Spouse's date of birth 1c. Family size 100530 2 Federal adjusted gross income 3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions. X Full-year MCC Part-year MCC No MCC/None See instructions if, during 2020, you turned 18, you 3a You: were a part-year resident or a taxpayer was deceased. 3a Spouse: Full-year MCC Part-year MCC No MCC/None If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6. 4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2020, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5. X You 4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below) Spouse 4b. MassHealth. Fill in and go to line 5 You Spouse 4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5 Spouse You 4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5 You Spouse 4e. Other program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net You Spouse is not considered insurance or minimum creditable coverage. 4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5. Fill in if you were not issued Form MA 1099-HC. BLUE CROSS BLUE SHIELD OF MASSA 041045815 9805311240000 Spouse Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5. Fill in if you were not issued Form MA 1099-HC.

5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Other wise, go to line 6.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2020, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.





**2020 Schedule HC, pg. 2** 858398062 MA20029021555

#### Your Health Insurance

**6.** Was your income in 2020 at or below 150% of the federal poverty level? **6.** Yes No If you answer Yes, you are not subject to a penalty in 2020. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2020, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only if** you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2020. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2020, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

#### Months Covered By Health Insurance

You:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Spouse:	Jan.	Feb.	March	April	Mav	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2020. Skip the remainder of this schedule and complete your tax return.

#### Religious Exemption and Certificate of Exemption

8a. Religious exemption: Are you claiming an exemption from the requirement to purchase health insurance based	8a You	Yes	No
on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by			
health insurance?	Spouse	Yes	No
If you answer Yes, go to line 8b. If you answer No, go to line 9.			
8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2020 tax year?	8b You	Yes	No
	Spouse	Yes	No
If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, skip the remainder of this schedule and continue completing your tax return.	ine 8b, go to line	9.	
9. Certificate of exemption: Have you obtained a Certificate of Exemption issued by the Massachusetts Health	<b>9</b> You	Yes	No
Connector for the 2020 tax year?	Spouse	Yes	No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.





**2020 Schedule HC, pg. 3** MA20029031555

HEMANTH LAM 858398062

#### Affordability as Determined By State Guidelines

**Note:** This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2020 tax year.

10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements10 YouYesNoas determined by completing the Schedule HC Worksheet for Line 10 in the instructions?SpouseYesNo

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Yes No Worksheet for Line 11 in the instructions?
11 You Yes No
Spouse Yes No

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

**12.** Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? Spouse Yes No

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

#### Complete Only If You Are Filing An Appeal

#### You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2020 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty. Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

**Note:** If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do not assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.





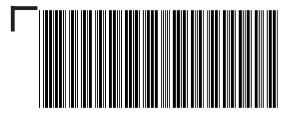
**2020 Schedule E** MA20013041555

HEMANTH LAM 858398062

#### **Income or Loss from Real Estate and Royalties**

### Income 1. Rents received

11100			
1.	Rents received	1	620
	Royalties received	2	
Exp	enses		
3.	Advertising	3	
4.	Auto and travel	4	
5.	Cleaning and maintenance	5	1450
6.	Commissions	6	
7.	Insurance	7	
8.	Legal and other professional fees	8	
9.	Management fees	9	1550
10.	Mortgage interest paid to banks, etc.	10	
11.	Other interest	11	
12.	Repairs	12	1500
13.	Supplies	13	1400
14.	Taxes	14	
15.	Utilities	15	1350
16.	Other expenses	16	
17.	Add lines 3 through 16	17	7250
18.	Depreciation expense or depletion	18	
19.	Total expenses. Add lines 17 and 18	19	7250
20.	Income or loss from rental real estate or royalty properties	20	-6630
21.	Deductible rental real estate loss	21	-6630
22.	Income. Enter positive amounts shown on line 20	22	
23.	Losses. Add royalty losses from line 20 and real estate losses from line 21	23	-6630
24.	Rental real estate and royalty income or loss	24	-6630





## **2020 Schedule E, pg. 2** MA20013051555

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nco	ome or Loss from Partnerships and S Corporations	
	Passive loss allowed	25
26.	Passive income	26
27.	Non-passive loss	27
28.	Section 179 expense deduction	28
29.	Non-passive income	29
30.	Combine lines 26 and 29	30
31.	Combine lines 25, 27 and 28	3
32.	Partnership and S corporation income or loss. Combine lines 30 and 31	32
33.	Interest (other than MA banks) and dividends if included in line 32	33
34.	Interest from Massachusetts banks if included in line 32	34
35.	Total income or loss from partnerships and S corporations	3
36.	Check if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year	
l	disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses	
	ome or Loss from Estates and Trusts	
	Passive deduction or loss allowed	37
	Passive income	38
	Non-passive deduction or loss	39
40.	Non-passive other income	4(
	Add lines 38 and 40	41
	Add lines 37 and 39	42
	Estate and trust income or loss. Combine lines 41 and 42	43
44.	Estate or non-grantor-type trust income	4
45.	Grantor-type trust and non-Massachusetts estate and trust income	45
46.	Interest and dividends if included in line 45	4(
	Adjustments to 5.0% income	47
	Subtotal. Combine lines 46 and 47	48
49.	Income or loss from grantor type and non-Mass estates and trusts	49
	ome or Loss from REMICs	
	Excess inclusion	5(
51.	Taxable income or loss	5
52.	Income	52
53.	Combine lines 51 and 52	50





## **2020 Schedule E, pg. 3** MA20013061555

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#### **Farm Income**

54. Net farm rental income or loss Summary	54	
<b>55.</b> Income or loss. Combine lines 24, 35, 49, 53 and 54	55	-6630
56. Massachusetts differences Enclose statements	56	
57. Abandoned building renovation deduction	57	
58. Total income or loss. Combine lines 55 through 57	58	-6630





620

### **2020 Schedule E-1** MA20013011555

HEMANTH LAM 858398062

Check one: X Real estate Royalty X Rental property used for short-term rentals

#### Income or Loss from Real Estate and Royalties

#### Income

1. Rents received

2.	Royalties received	2	
Ехр	enses		
3.	Advertising	3	
4.	Auto and travel	4	
5.	Cleaning and maintenance	5	1450
6.	Commissions	6	
7.	Insurance	7	
8.	Legal and other professional fees	8	
9.	Management fees	9	1550
10.	Mortgage interest paid to banks, etc	10	
11.	Other interest	11	
12.	Repairs	12	1500
13.	Supplies	13	1400
14.	Taxes	14	
15.	Utilities	15	1350
16.	Other expenses	16	
17.	Add lines 3 through 16	17	7250
18.	Depreciation expense or depletion	18	
19.	Total expenses. Add lines 17 and 18	19	7250
20.	Income or loss from rental real estate or royalty properties	20	-6630
21.	Deductible rental real estate loss	21	-6630
22.	Income. Enter positive amounts shown on line 20	22	
23.	Losses. Enter royalty losses from line 20 or rental real estate losses from line 21	23	-6630
24.	Rental real estate and royalty income or loss	24	-6630
25.	Check if this rental property was used by you or your family for more than 14 days or more than		
	10 percent of the total number of days that the property was rented at fair market value		