



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2020
Massachusetts
Department of
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2020.

Your first name and initial SIDDHARTHA PUSAPALLY	Last name SIDDHARTHA PUSAPALLY	Your Social Security number 866232502
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If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
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Present street address (and apartment number) 103 SPIT BROOK ROAD APT NO F-01			
City/Town/Post Office NASHUA	State NH	Zip 03062	Filing status: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household

Part 1. Tax Return Information for Electronic Filing

1	Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12)	1	3203
2	Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	0
3	Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)	3	0
4	Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42)	4	155
5	Refund amount (from Form 1, line 50, or Form 1-NR/PY, line 54)	5	155
6	Tax due (from Form 1, line 51, or Form 1-NR/PY, line 55)	6	

Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2020 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature (if joint return, both must sign)	Date
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Part 3. Declaration and Signature of Electronic Return Originator (ERO)

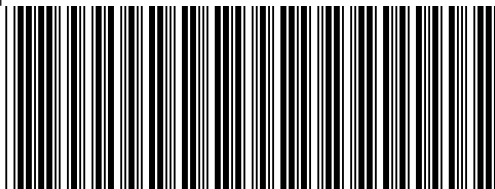
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN	Date	EIN	<input type="checkbox"/> Check if self-employed
	04062021	301017196	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
GLOBAL TAXES LLC 2530 PEBBLE CREEK LN	CUMMING	GA	30041
			<input type="checkbox"/> Check if also paid preparer

Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN	Date	EIN	<input type="checkbox"/> Check if self-employed
	P02082703	04062021	301017196
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
SIAM PRIYA RAM SAGAR GUPTA TALLAM 2530 PEBBLE CREEK LN	CUMMING	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

SIDDHARTHA

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866232502

103 SPIT BROOK ROAD

NASHUA

NH 03062

Fill in if: Original return Amended return Amended return due to federal change

State Election Campaign Fund:

Fill in if veteran of U.S. armed forces who served in Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Taxpayer deceased

Fill in if under age 18

a. Total federal income 6132

b. Federal adjusted gross income 2132

1. **Filing status** (select one only): Single
 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

a. Personal exemptions

b. Number of dependents. (Do not include yourself or your spouse.) Enter number

c. Age 65 or over before 2021 You + Spouse =

d. Blindness You + Spouse =

e. Medical/dental

f. Adoption

g. Total exemptions. Add items 2a through 2f. Enter here and on line 18

Apt. no. F01
\$1 You \$1 Spouse TOTAL

You Spouse

You Spouse

You Spouse

Name changed since 2019

Fill in if noncustodial parent

Fill in if filing Schedule TDS

2a 4400

x \$1,000 = 2b

x \$700 = 2c

x \$2,200 = 2d

2e

2f

2g 4400

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

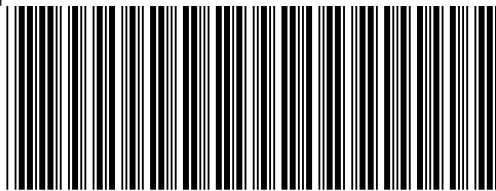
Date

Spouse's signature

Date

603-320-4723

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2020 Form 1, pg. 2

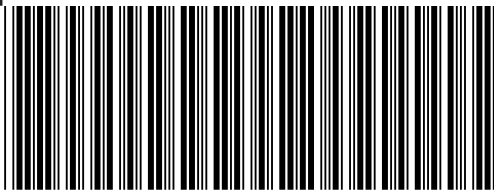
MA20001021555

Massachusetts Resident Income Tax Return

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3.	Wages, salaries, tips	3	3098
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	
8a.	Unemployment	8a	
8b.	Mass. lottery winnings	8b	
9.	Other income from Schedule X, line 5	9	105
10.	TOTAL 5.0% INCOME	10	3203
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	11a	
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	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 dependents age 65 or over (not you or your spouse) as of 12/31/20, or disabled dependent(s) Not more than two. a.	$\times \$3,600 = 13$	
14.	Rental deduction. a.	$\div 2 = 14$	
15.	Other deductions from Schedule Y, line 19	15	
16.	Total deductions. Add lines 11 through 15	16	
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	3203
18.	Exemption amount	18	4400
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	
20.	INTEREST AND DIVIDEND INCOME	20	
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20	21	

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



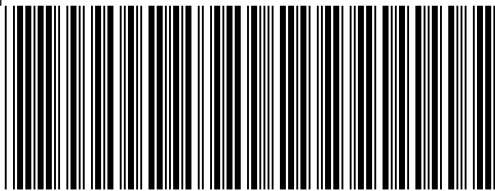
2020 Form 1, pg. 3

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Massachusetts Resident Income Tax Return

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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
23. 12% INCOME. Not less than "0." a.	x .12 = 23
24. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 20, 23 or 24	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	X
28. TOTAL INCOME TAX. Add lines 22 through 26	28
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
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



2020 Schedules X & Y

MA20SXY011555

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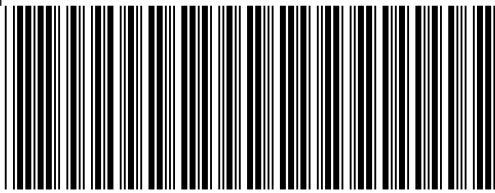
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Schedule X. Other Income

1. Alimony received	1	
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	105
5. Total other 5.0% income. Add lines 1 through 4. Not less than "0"	5	105

Schedule 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

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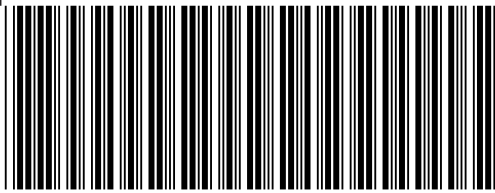
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Part 1. Interest and Dividend Income

1. Total interest income	1	
2. Total ordinary dividends	2	4
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	4
5. Total interest from Massachusetts banks	5	
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	
7. Subtotal	7	4
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	4

Part 2. Short-Term Capital Gains/Losses and Long-Term Gains on Collectibles

10. Massachusetts short-term capital gains	10	26
11. Massachusetts long-term capital gains on collectibles and pre-1996 installment sales	11	
12. Massachusetts gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13a. Add lines 10 through 12	13a	26
13b. Part-year/Nonresidents only	13b	
13c. Subtract line 13b from line 13a. Not less than 0	13c	26
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	26
16. Massachusetts short-term capital losses	16	-206
17. Massachusetts loss on the sale, exchange or involuntary 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 1981	18	



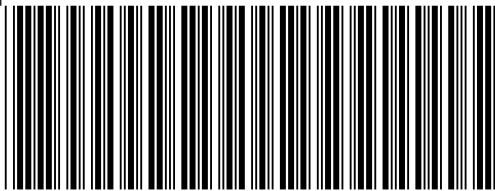
2020 Schedule B, pg. 2

866232502 MA20010021555

19a. Combine lines 15 through 18	19a	-180
19b. Part-year/Nonresidents only	19b	
19c. Exclude line 19b losses from line 19a	19c	-180
20. Short-term losses applied against interest and dividends	20	4
21. Available short-term losses	21	-176
22. Short-term losses applied against long-term gains	22	
23. Short-term losses available for carryover in 2021	23	-176
24. Short-term gains and long-term gains on collectibles	24	
25. Long-term losses applied against short-term gain	25	
26. Subtotal	26	
27. Long-term gains deduction	27	
28. Short-term gains after long-term gains deduction	28	

Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

29. Enter the amount from line 9	29	4
30. Short-term losses applied against interest and dividends	30	4
31. Subtotal interest and dividends	31	
32. Long-term losses applied against interest and dividends	32	
33. Adjusted interest and dividends	33	
34. Enter the amount from line 28	34	
35. Adjusted gross interest, dividends and certain capital gains	35	
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	
38. Interest and dividends taxable at 5.0%	38	
39. Taxable 12% capital gains	39	
40. Available short-term losses for carryover in 2021	40	-176



2020 Schedule D

MA20012011555

Long-Term Capital Gains and Losses

Excluding Collectibles

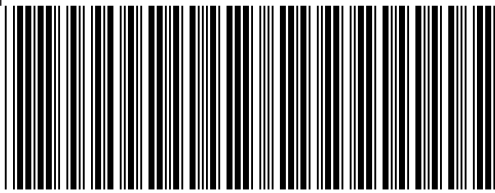
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Part 1. Long-Term Capital Gains and Losses, Excluding Collectibles

1. Enter amounts from U.S. Schedule D, lines 8a and 8b, col. h	1
2. Enter amounts from U.S. Schedule D, line 9, col. h	2
3. Enter amounts from U.S. Schedule D, line 10, col. h	3
4. Enter amounts from U.S. Schedule D, line 11, col. h	4
5. Enter amounts from U.S. Schedule D, line 12, col. h	5
6. Enter amounts from U.S. Schedule D, line 13, col. h.	6
7. Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II	7
8. Carryover losses from prior years	8
9. Combine lines 1 through 8	9
10a. Massachusetts adjustments	10a
10b. Part-year/Nonresidents only	10b
10c. Combine lines 10a and 10b	10c
11. Massachusetts capital gains and losses	11
12. Long-term gains on collectibles and pre-1996 installment sales	12
13. Subtotal	13
14. Capital losses applied against capital gains	14
15. Subtotal	15
16. Long-term capital losses applied against interest and dividends	16
17. Subtotal	17
18. Allowable deductions from your trade or business	18
19. Subtotal	19
20. Excess exemptions	20
21. Taxable long-term capital gains	21
22. Tax on long-term capital gains	22
23. Massachusetts available losses for carryover	23



2020 Schedule INC

MA20INC011555

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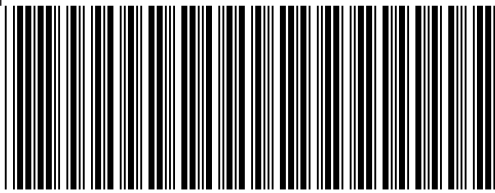
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Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
042133255	155	3098			W2

TOTALS	155	3098			
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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.

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1a. Date of birth 02211998 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 2132

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.

See instructions if, during 2020, you turned 18, you were a part-year resident or a taxpayer was deceased. 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.

3a You:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None
3a Spouse:	<input type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None

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.

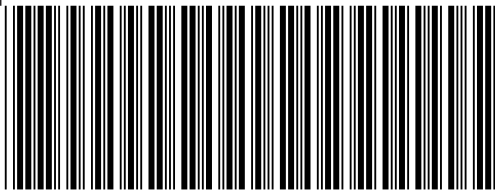
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4e. Other program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net is not considered insurance or minimum creditable coverage.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse

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.

4g. 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

866232502 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	May	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 on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? 8a You Yes No
Spouse Yes No

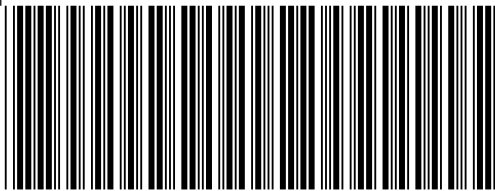
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2020 tax year? 9 You Yes No
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

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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 requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? 10 You Yes No Spouse Yes No

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 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? 12 You Yes No 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.

**Other Interest and Dividends
 Excluded Statement**

2020

▶ Attach to your return

Statement EXCL

Name as Shown on Return SIDDHARTHA PUSAPALLY		Social Security No. 866-23-2502
1	Any interest on U.S. debt obligations (including its territories or dependencies)	1 _____
2	Any interest and dividends taxed directly to Massachusetts estates and trusts	2 _____
3	Any distribution which is a return of capital included in total gross dividends, Schedule B, line 2	3 _____
4	Any exempt portion of interest or dividends from a mutual fund included in Schedule B, lines 1, 2 or 3	4 _____
5	Any interest or dividends from obligations of the Commonwealth of Massachusetts or its political subdivisions	5 _____
6	Any dividends from current earnings of a corporate trust taxed directly on Massachusetts Form 3F.	6 _____
7	Any interest on pre-retirement distributions from state and municipal contributory pension plans	7 _____
8	Other: _____ _____ _____	8 _____ _____ _____
9	Total to Schedule B, line 6a	9 _____

Massachusetts Nonresident and Part-year Resident Excludable Interest and Dividends	
Note: Only use this worksheet if you are not filing as a full year Massachusetts resident.	
A	Total ordinary interest & dividends from Schedule B lines 1, 2, and 3 <u>4</u>
B	Enter interest and dividends included on line A which you received while living in Massachusetts from all sources, or were directly connected with business activity in Massachusetts <u>0</u>
C	Massachusetts excludable interest and dividends (A minus B). Also enter amount on Schedule B, line 6b. _____