

**2020 Form 1-NR/PY**

MA20006011555

**Massachusetts Nonresident/Part-Year Resident  
Income Tax Return**

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

Year beginning Ending

DEEPAK KUMAR 588449708  
PALLAVI VARSHNEY 973996361  
8112 ARBOR DRIVE SHREWSBURY MA 01545

Fill in if:  Original return  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

Taxpayer deceased

You Spouse

Fill in if under age 18

You Spouse

Check one:  Nonresident

Filing as both nonresident and part-year resident

Name changed since 2019

Part-year resident

Nonresident composite

Fill in if noncustodial parent

a. Total federal income 80740

b. Federal adjusted gross income 80740

1. Filing status (select one only):

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. Part-year residents. Enter dates as Massachusetts resident: From

To

3. Total days as Massachusetts resident

÷ 365 =

3

**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

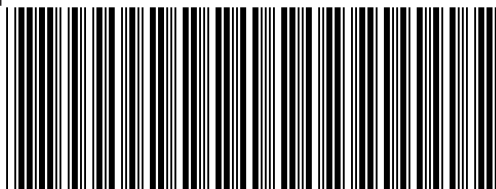
Date

Spouse's signature

Date

551-262-5078

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



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Massachusetts Nonresident/

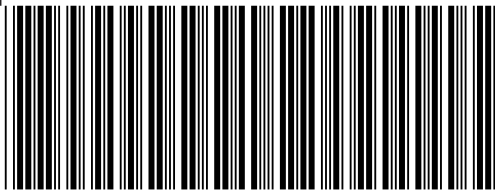
Part-Year Resident Income Tax Return

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## 4. Exemptions:

a. Personal exemptions			<b>4a</b>	8800
b. Number of dependents. (Do not include yourself or your spouse.) Enter number	1	x \$1,000 =	<b>4b</b>	1000
c. Age 65 or over before 2021	You + Spouse =	x \$700 =	<b>4c</b>	
d. Blindness	You + Spouse =	x \$2,200 =	<b>4d</b>	
e. Medical/dental			<b>4e</b>	
f. Adoption			<b>4f</b>	
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a			<b>4g</b>	9800
5. Wages, salaries, tips			<b>5</b>	13419
6. Taxable pensions and annuities			<b>6</b>	
7. Mass. bank interest: a.	- b. exemption		<b>= 7</b>	
8. Business/profession income/loss a.	+ b. Farming income/loss		<b>= 8</b>	
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss			<b>9</b>	-10580
10a. Unemployment			<b>10a</b>	
10b. Mass. lottery winnings			<b>10b</b>	
11. Other income			<b>11</b>	
12. <b>TOTAL 5.0% INCOME</b>			<b>12</b>	2839
<b>13. NONRESIDENT APPORTIONMENT WORKSHEET.</b> You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: working days miles sales other:				
Working days (or other basis) outside Massachusetts			<b>13a</b>	
Working days (or other basis) inside Massachusetts			<b>13b</b>	
Total working days			<b>13c</b>	
Nonworking days (holidays, weekends, etc.)			<b>13d</b>	
Massachusetts ratio			<b>13e</b>	
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2			<b>13f</b>	
Massachusetts income			<b>13g</b>	

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Massachusetts Nonresident/

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DEEPAK

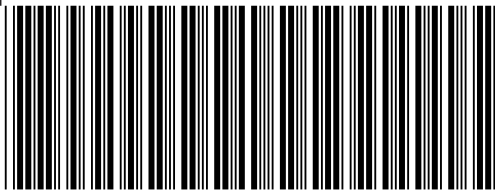
KUMAR

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**14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO**

a. Total 5.0% income	14a	2839
b. Interest income	14b	
c. Total capital gain income	14c	38
d. Total income this return	14d	2877
e. Non-Massachusetts source income. <b>Not less than "0"</b>	14e	77866
f. Total income	14f	80743
g. Deduction and exemption ratio	14g	0.0356
15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	1027
15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b	
16. Child under age 13, or disabled dependent/spouse care expenses	16	
17. 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) <b>Not more than two.</b> a. 1 x \$3,600 = b. 3600 Part-year residents multiply line 17b by line 3; nonresidents multiply line 17b by line 14g	17	128
18. Rental deduction. a. Nonresidents, fill in if during 2020 you did not have a family home or any dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future	÷ 2 = 18	
19. Other deductions from Schedule Y, line 19	19	
20. <b>Total deductions.</b> Add lines 15 through 19	20	1155
21. <b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 20 from line 12. <b>Not less than "0"</b>	21	1684
22. Exemption amount. a. 9800	22	349
23. <b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 22 from line 21. <b>Not less than "0"</b>	23	1335
24. <b>INTEREST AND DIVIDEND INCOME</b>	24	
25. <b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 23 and 24	25	1335
26. <b>TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585	26	66

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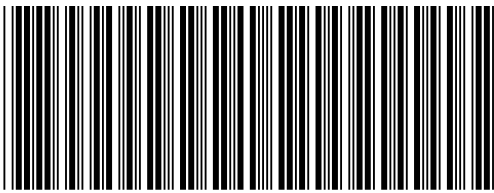
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27.	12% INCOME. Not less than "0." a.	35	x .12 =27	4
28.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 24, 27 or 28		28	
29.	Credit recapture amount (from Credit Recapture Schedule)		29	
30.	Additional tax on installment sale		30	
31.	If you qualify for No Tax Status, fill in and enter "0" on line 32			
32.	TOTAL INCOME TAX. Add lines 26 through 30.		32	70
33.	Limited Income Credit		33	
34.	Income tax due to another state or jurisdiction		34	
35.	Other credits (from Credit Manager Schedule)		35	
36.	INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0"		36	70
37.	<b>Voluntary Contributions</b>			
	a. Endangered Wildlife Conservation		37a	
	b. Organ Transplant Fund		37b	
	c. Massachusetts Public Health HIV and Hepatitis Fund		37c	
	d. Massachusetts U.S. Olympic Fund		37d	
	e. Massachusetts Military Family Relief Fund		37e	
	f. Homeless Animal Prevention and Care		37f	
	Total. Add lines 37a through 37f		37	
38.	Use tax due on Internet, mail order and other out-of-state purchases		38	
39.	Health care penalty a. You + b. Spouse		39	
40.	Amended return only. Overpayment from original return		40	
41.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 40		41	70

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Table listing line items and amounts:
42. Massachusetts income tax withheld 42 671
43. 2019 overpayment applied to your 2020 estimated tax 43
44. 2020 Massachusetts estimated tax payments 44
45. Payments made with extension 45
46. Amended return only. Payments made with original return. Not less than "0" 46
47. Earned Income Credit. a. Number of qualifying children b. Amount from U.S. return x .30 = c. 47
48. Senior Circuit Breaker Credit 48
49. Other Refundable Credits 49
50. Excess Paid Family Leave Withholding 50
51. TOTAL. Add lines 42 through 50 51 671
52. Overpayment. Subtract line 41 from line 51 52 601
53. Amount of overpayment you want applied to your 2021 estimated tax 53
54. Refund. Subtract line 53 from line 52. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 54 601

Direct deposit of refund. Type of account X checking
savings

RTN # 021202337 account # 327070311

55. Tax due. Pay online at www.mass.gov/dor/payonline. Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204 55
Interest Penalty M-2210 amt. EX enclose Form M-2210

May the Department of Revenue discuss this return with the preparer shown here?

I do not want preparer to file my return electronically

Print paid preparer's name
SYAM PRIYA RAM SAGAR GUPTA TALLAM

Paid preparer's signature

SYAM PRIYA RAM SAGAR GUPTA TALLAM

Yes (this may delay your refund)
Date 04162021
Paid preparer's phone 678-965-9522

Paid preparer's SSN/PTIN P02082703
Paid preparer's EIN 30-1017196

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