

Filing Status [X] Single [ ] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

Your first name and middle initial: NIRMAL KUMAR
Last name: MALLAVARAPU
Your social security number: 853-37-1929
If joint return, spouse's first name and middle initial:
Last name:
Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions.
22 ROYALCREST DRIVE
Apt. no.: 09
City, town, or post office. If you have a foreign address, also complete spaces below.
NORTH ANDOVER
State: MA
ZIP code: 01845
Foreign country name:
Foreign province/state/county:
Foreign postal code:
Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
[ ] You [ ] Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [ ] Yes [X] No

Standard Deduction Someone can claim: [ ] You as a dependent [ ] Your spouse as a dependent
[ ] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: [ ] Were born before January 2, 1956 [ ] Are blind Spouse: [ ] Was born before January 2, 1956 [ ] Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for dependents.

Main tax calculation table with columns for line numbers and amounts. Includes sections for Attach Sch. B if required, Standard Deduction for, and various income and deduction lines (1-15).

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	9,040.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	9,040.
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	9,040.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	800.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	9,840.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	10,297.
b	Form(s) 1099	25b	800.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	11,097.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) <b>NO</b>	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	11,097.

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	1,257.
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,257.
b	Routing number 011000138	c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number 004664917250		
36	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	36	

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the <b>amount you owe now</b>	37	
<b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.			
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions  Yes. Complete below.  No

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

Sign Here

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

Your signature	Date	Your occupation SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (747) 203-5235 Email address \_\_\_\_\_

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 09/15/2021	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 2530 Pebble Creek Ln Cumming GA 30041		Phone no. (678) 965-9522	Firm's EIN 30-1017196

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

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

Your social security number  
853-37-1929

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>5</b>	-5,000.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ _____	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	-5,000.

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶ _____		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	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 . . . . .	<b>22</b>	

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **02**

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

**Your social security number**  
853-37-1929

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . . <b>No.</b> . . . . .	<b>6</b>	800.
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) _____	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>10</b>	800.

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

REV 07/28/21 PRO

Schedule 2 (Form 1040) 2020

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2020**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **13**

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

NIRMAL KUMAR MALLAVARAPU

853-37-1929

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **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 . . . . .  Yes  No

**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	KAKAGUDA , KHARKANA SECUNDERABAD TELANGANA IN 500015				
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	3		<b>A</b> 365	0	<input type="checkbox"/>
<b>B</b>			<b>B</b>		<input type="checkbox"/>
<b>C</b>			<b>C</b>		<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental
- 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

Income:		Properties:		A	B	C
<b>3</b>	Rents received . . . . .	<b>3</b>		600 .		
<b>4</b>	Royalties received . . . . .	<b>4</b>				
<b>Expenses:</b>						
<b>5</b>	Advertising . . . . .	<b>5</b>				
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>				
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>		800 .		
<b>8</b>	Commissions. . . . .	<b>8</b>				
<b>9</b>	Insurance . . . . .	<b>9</b>				
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>				
<b>11</b>	Management fees . . . . .	<b>11</b>		500 .		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>				
<b>13</b>	Other interest. . . . .	<b>13</b>				
<b>14</b>	Repairs. . . . .	<b>14</b>		1,000 .		
<b>15</b>	Supplies . . . . .	<b>15</b>		800 .		
<b>16</b>	Taxes . . . . .	<b>16</b>				
<b>17</b>	Utilities. . . . .	<b>17</b>		2,500 .		
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>				
<b>19</b>	Other (list) ▶ . . . . .	<b>19</b>				
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		5,600 .		
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b>		-5,000 .		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	(	-5,000 . )	(	)
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		600 .		
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>				
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>				
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>				
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		5,600 .		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>				
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	(	5,000 . )		
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result 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 . . . . .	<b>26</b>		-5,000 .		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020



# 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 <b>NIRMAL KUMAR MALLAVARAPU</b>	Last name <b>MALLAVARAPU</b>	Your Social Security number <b>853371929</b>
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number

Present street address (and apartment number) <b>22 ROYALCREST DRIVE APT NO 09</b>			
City/Town/Post Office <b>NORTH ANDOVER</b>	State <b>MA</b>	Zip <b>01845</b>	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**

<b>1</b>	Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) . . . . .	<b>1</b>	72631
<b>2</b>	Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	3412
<b>3</b>	Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) . . . . .	<b>3</b>	0
<b>4</b>	Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) . . . . .	<b>4</b>	3882
<b>5</b>	Refund amount (from Form 1, line 50, or Form 1-NR/PY, line 54) . . . . .	<b>5</b>	470
<b>6</b>	Tax due (from Form 1, line 51, or Form 1-NR/PY, line 55) . . . . .	<b>6</b>	

**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, <b>both</b> must sign)	Date
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**Part 3. Declaration and Signature of Electronic Return Originator (ERO)**

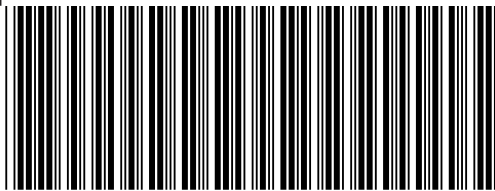
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) 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
	<b>09152021</b>	<b>301017196</b>	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
<b>GLOBAL TAXES LLC 2530 PEBBLE CREEK LN</b>	<b>CUMMING</b>	<b>GA</b>	<b>30041</b>

**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
	<b>P02082703 09152021</b>	<b>301017196</b>	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
<b>SIAM PRIYA RAM SAGAR GUPTA TALLAM 2530 PEBBLE CREEK LN</b>	<b>CUMMING</b>	<b>GA</b>	<b>30041</b>



**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

NIRMAL KUMAR

MALLAVARAPU

853371929

22 ROYALCREST DRIVE

NORTH ANDOVER

MA 01845

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

Apt. no. 09  
\$1 You    \$1 Spouse    TOTAL

**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

You    Spouse

You    Spouse

You    Spouse

Name changed since 2019

Fill in if noncustodial parent

Fill in if filing Schedule TDS

a. Total federal income    72631

b. Federal adjusted gross income    72631

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

2a    4400

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

x \$1,000 = 2b

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

x \$700 = 2c

d. Blindness    You +    Spouse =

x \$2,200 = 2d

e. Medical/dental

2e

f. Adoption

2f

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

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

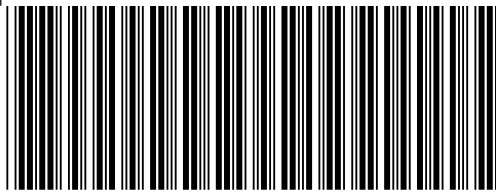
Date

Spouse's signature

Date

747-203-5235

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



# 2020 Form 1, pg. 2

MA20001021555

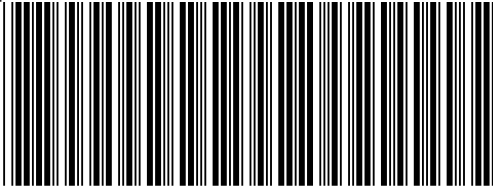
Massachusetts Resident Income Tax Return

853371929

3.	Wages, salaries, tips	3	69631
4.	Taxable pensions and annuities	4	8000
5.	Mass. bank interest: a.	= 5	
	- b. exemption		
6a.	Business/profession income/loss	6a	
6b.	Farming income/loss	6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	7	-5000
8a.	Unemployment	8a	
8b.	Mass. lottery winnings	8b	
9.	Other income from Schedule X, line 5	9	
10.	<b>TOTAL 5.0% INCOME</b>	10	72631
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)		
	<b>Not more than two.</b> a.	× \$3,600 = 13	
14.	Rental deduction. a.	÷ 2 = 14	
15.	Other deductions from Schedule Y, line 19	15	
16.	<b>Total deductions.</b> Add lines 11 through 15	16	
17.	<b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. Not less than "0"	17	72631
18.	Exemption amount	18	4400
19.	<b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. Not less than "0"	19	68231
20.	<b>INTEREST AND DIVIDEND INCOME</b>	20	
21.	<b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 19 and 20	21	68231

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





**2020 Form 1, pg. 3**

MA20001031555

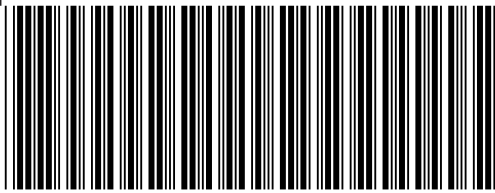
Massachusetts Resident Income Tax Return

853371929

<b>22. TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	<b>22</b>	<b>3412</b>
<b>23. 12% INCOME.</b> Not less than "0." a.	<b>x .12 = 23</b>	
<b>24. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."</b> Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 20, 23 or 24	<b>24</b>	
<b>25. Credit recapture amount</b> (from Credit Recapture Schedule)	<b>25</b>	
<b>26. Additional tax on installment sale</b>	<b>26</b>	
<b>27. If you qualify for No Tax Status, fill in and enter "0" on line 28</b>		
<b>28. TOTAL INCOME TAX.</b> Add lines 22 through 26	<b>28</b>	<b>3412</b>
<b>29. Limited Income Credit</b>	<b>29</b>	
<b>30. Income tax due to another state or jurisdiction</b>	<b>30</b>	
<b>31. Other credits from Credit Manager Schedule</b>	<b>31</b>	
<b>32. INCOME TAX AFTER CREDITS.</b> Subtract the total of lines 29 through 31 from line 28. <b>Not less than "0"</b>	<b>32</b>	<b>3412</b>
<b>33. Voluntary Contributions</b>		
a. Endangered Wildlife Conservation	<b>33a</b>	
b. Organ Transplant Fund	<b>33b</b>	
c. Massachusetts Public Health HIV and Hepatitis Fund	<b>33c</b>	
d. Massachusetts U.S. Olympic Fund	<b>33d</b>	
e. Massachusetts Military Family Relief Fund	<b>33e</b>	
f. Homeless Animal Prevention and Care	<b>33f</b>	
Total. Add lines 33a through 33f	<b>33</b>	
<b>34. Use tax due on Internet, mail order and other out-of-state purchases</b>	<b>34</b>	
<b>35. Health care penalty</b> a. You + b. Spouse	<b>35</b>	
<b>36. Amended return only.</b> Overpayment from original return	<b>36</b>	
<b>37. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 32 through 36	<b>37</b>	<b>3412</b>







# 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 07251993 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 72631

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	Part-year MCC	No MCC/None
3a Spouse:		Full-year MCC	Part-year MCC	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.

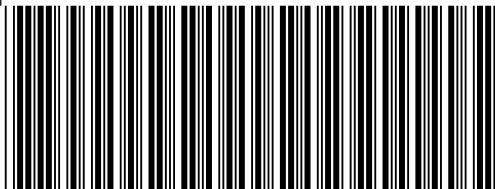
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)		You	Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/>	You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5		You	Spouse
4d. U.S. Military (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 is not considered insurance or minimum creditable coverage.		You	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

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## 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

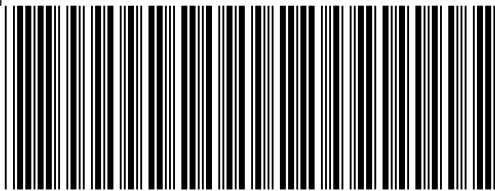
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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

MA20029031555

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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.**

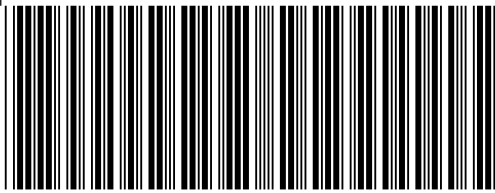
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2020 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing 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.



**2020 Schedule E**

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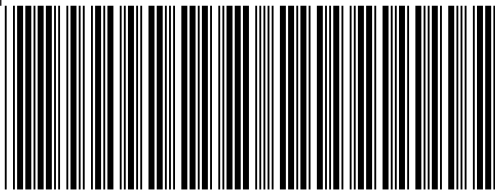
**Income or Loss from Real Estate and Royalties**

**Income**

1. Rents received	1	600
2. Royalties received	2	

**Expenses**

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	800
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	500
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	1000
13. Supplies	13	800
14. Taxes	14	
15. Utilities	15	2500
16. Other expenses	16	
17. Add lines 3 through 16	17	5600
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	5600
20. Income or loss from rental real estate or royalty properties	20	-5000
21. Deductible rental real estate loss	21	-5000
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	-5000
24. Rental real estate and royalty income or loss	24	-5000



## 2020 Schedule E, pg. 2

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### Income or Loss from Partnerships and S Corporations

25. 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	31
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	35
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 disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses	

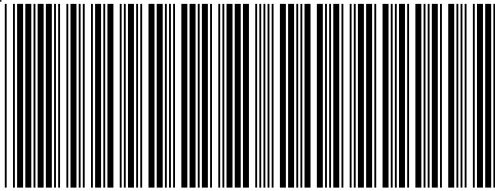
### Income or Loss from Estates and Trusts

37. Passive deduction or loss allowed	37
38. Passive income	38
39. Non-passive deduction or loss	39
40. Non-passive other income	40
41. Add lines 38 and 40	41
42. Add lines 37 and 39	42
43. Estate and trust income or loss. Combine lines 41 and 42	43
44. Estate or non-grantor-type trust income	44
45. Grantor-type trust and non-Massachusetts estate and trust income	45
46. Interest and dividends if included in line 45	46
47. Adjustments to 5.0% income	47
48. Subtotal. Combine lines 46 and 47	48
49. Income or loss from grantor type and non-Mass estates and trusts	49

### Income or Loss from REMICs

50. Excess inclusion	50
51. Taxable income or loss	51
52. Income	52
53. Combine lines 51 and 52	53





**2020 Schedule E, pg. 3**

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**Farm Income**

54. Net farm rental income or loss

54

**Summary**

55. Income or loss. Combine lines 24, 35, 49, 53 and 54

55

-5000

56. Massachusetts differences Enclose statements

56

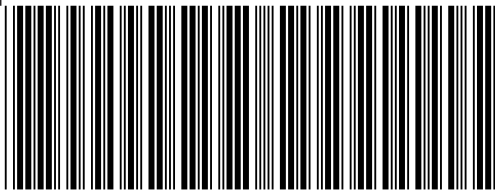
57. Abandoned building renovation deduction

57

58. Total income or loss. Combine lines 55 through 57

58

-5000



**2020 Schedule E-1**

MA20013011555

NIRMAL KUMAR                      MALLAVARAPU                      853371929  
20 A SHANTHIDEEP COLONY  
KAKAGUDA , KHARKANA                      SECUNDERABAD

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

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

**Income**

1. Rents received	1	600
2. Royalties received	2	

**Expenses**

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	800
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	500
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	1000
13. Supplies	13	800
14. Taxes	14	
15. Utilities	15	2500
16. Other expenses	16	
17. Add lines 3 through 16	17	5600
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	5600
20. Income or loss from rental real estate or royalty properties	20	-5000
21. Deductible rental real estate loss	21	-5000
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	-5000
24. Rental real estate and royalty income or loss	24	-5000
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		