

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name SANTOSH SARKAR	Social security number 234-59-1157
Spouse's name	Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2021 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	67,171.
2 Total tax	2	7,695.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	11,108.
4 Amount you want refunded to you	4	3,413.
5 Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter or generate my PIN

9	1	1	5	7
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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN

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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

5	8	7	2	7	8	6	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

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: SANTOSH
Last name: SARKAR
Your social security number: 234-59-1157
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.
6307 BIGELOW CMNS
Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.
ENFIELD
State: CT
ZIP code: 060823353
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 2021, did you receive, sell, exchange, or otherwise dispose of 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, 1957 [] Are blind Spouse: [] Was born before January 2, 1957 [] Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes a checkbox for 'If more than four dependents, see instructions and check here'.

Main income and deduction table with columns for line numbers, descriptions, and amounts. Includes sub-columns for 2a, 3a, 4a, 5a, 6a, 12a, 12b, 12c, 13, 14, 15. Total taxable income shown as 54,321.

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	7,695.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	7,695.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	7,695.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
24	Add lines 22 and 23. This is your total tax	24	7,695.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	11,108.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	11,108.
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) No Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from 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 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	11,108.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,413.
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,413.
Direct deposit? See instructions.	b Routing number 011000138 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number 466004333809		
	36 Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	38 Estimated tax penalty (see instructions)	38	

If you have a qualifying child, attach Sch. EIC.

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, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (860) 801-0489 Email address SSANTY.BESU@GMAIL.COM

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/25/2022	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 for instructions and the latest information.

OMB No. 1545-0074

2021
Attachment
Sequence No. **01**

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

Your social security number
234-59-1157

Part 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	-10,150.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶ _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-10,150.

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

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN	▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount ▶ _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2021

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **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.**

Name(s) shown on return

SANTOSH SARKAR

Your social security number

234-59-1157

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No

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 lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
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 Box A checked	23,120.	24,224.	1,186.	82.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	17,435.	14,068.		3,367.
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 3,449.

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 lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
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				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	3,449.
	<ul style="list-style-type: none"> • If line 16 is a gain, 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 zero, 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 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (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? <input type="checkbox"/> 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. <input type="checkbox"/> 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 smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	()
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form8949 for instructions and the latest information.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

SANTOSH SARKAR

234-59-1157

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.

Part I 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.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	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) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	01/01/21	12/31/21	23,120.	24,224.	W	1,186.	82.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				23,120.	24,224.		1,186.	82.

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.

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form8949 for instructions and the latest information.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

SANTOSH SARKAR

234-59-1157

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.

Part I 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.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	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) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Crypto LLC	01/01/21	12/31/21	17,435.	14,068.			3,367.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				17,435.	14,068.			3,367.

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

OMB No. 1545-0074

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

2021

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 for instructions and the latest information.

Name(s) shown on return

Your social security number

SANTOSH SARKAR

234-59-1157

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 2021 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

1a	Physical address of each property (street, city, state, ZIP code)				
A	BAIDYAPUR, RANAGHAT NADIA WEST BENGAL IN 741256				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		365	0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<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
3	Rents received	3		350.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7		950.		
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11		1,150.		
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13				
14	Repairs.	14		2,600.		
15	Supplies	15		2,600.		
16	Taxes	16				
17	Utilities.	17		3,200.		
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		10,500.		
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 file Form 6198	21		-10,150.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22		(10,150.)	()	()
23a	Total of all amounts reported on line 3 for all rental properties	23a			350.	
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				
e	Total of all amounts reported on line 20 for all properties	23e			10,500.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		(10,150.)		
26	Total rental real estate and royalty income or (loss). 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	26				-10,150.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2021

**Massachusetts
Department of
Revenue**

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2021.

Your first name and initial SANTOSH SARKAR	Last name SARKAR	Your Social Security number 234591157
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 6307 BIGELOW CMNS		
City/Town/Post Office ENFIELD	State CT	Zip 060823353
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	63611
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	3390
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)	3	
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42)	4	3588
5 Refund amount (from Form 1, line 52, or Form 1-NR/PY, line 56)	5	198
6 Tax due (from Form 1, line 53, or Form 1-NR/PY, line 57)	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 2021 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
----------------	------	-------------------------------------------------------------	------

Part 3. Declaration and Signature of Electronic Return Originator (ERO)

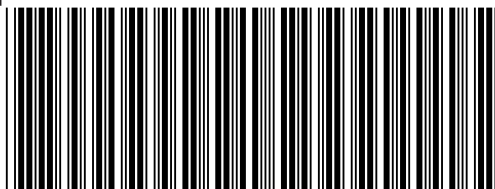
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) 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	
	03252022	301017196	<input type="checkbox"/> Check if self-employed
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	
	P02082703 03252022	301017196	<input type="checkbox"/> Check if self-employed
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



2021 Form 1-NR/PY

MA21006011555

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

For the year January 1–December 31, 2021 or other taxable

Year beginning

Ending

SANTOSH

SARKAR

234591157

6307 BIGELOW CMNS

ENFIELD

CT 060823353

Fill in if: Amended return Other jurisdiction change Federal amendment Amended return due to IRS BBA Partnership Audit

State Election Campaign Fund:

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Fill in if name change

Taxpayer deceased

Fill in if under age 18

Check one: Nonresident

Part-year resident

a. Total federal income

67171

b. Federal adjusted gross income

67171

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. 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

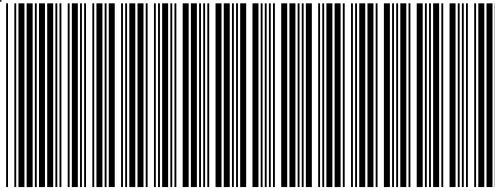
Date

Spouse's signature

Date

860-801-0489

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2021 Form 1-NR/PY, pg. 2

MA21006021555

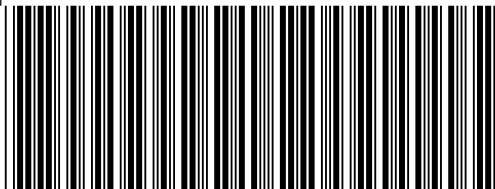
Massachusetts Nonresident/

Part-Year Resident Income Tax Return

234591157

4. Exemptions:				
a. Personal exemptions		4a	4400	
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		x \$1,000 = 4b		
c. Age 65 or over before 2022	You + Spouse =	x \$700 = 4c		
d. Blindness	You + Spouse =	x \$2,200 = 4d		
e. Medical/dental		4e		
f. Adoption		4f		
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		4g	4400	
5. Wages, salaries, tips		5	73761	
6. Taxable pensions and annuities		6		
7. Mass. bank interest: a.	- b. exemption	= 7		
8. Business/profession income/loss a.	+ b. Farming income/loss	= 8		
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss		9	-10150	
10a. Unemployment		10a		
10b. Mass. lottery winnings		10b		
11. Other income		11		
12. TOTAL 5.0% INCOME		12	63611	
13. NONRESIDENT APPORTIONMENT WORKSHEET. 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				13a
Working days (or other basis) inside Massachusetts				13b
Total working days				13c
Nonworking days (holidays, weekends, etc.)				13d
Massachusetts ratio				13e
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2				13f
Massachusetts income				13g

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2021 Form 1-NR/PY, pg. 3

MA21006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

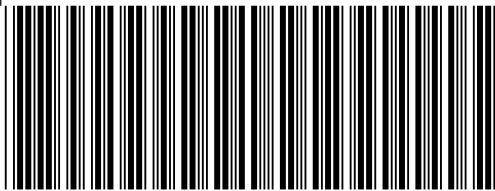
SANTOSH

SARKAR

234591157

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO		
a. Total 5.0% income	14a	63611
b. Interest income	14b	
c. Total capital gain income	14c	3449
d. Total income this return	14d	67060
e. Non-Massachusetts source income. Not less than "0"	14e	73872
f. Total income	14f	140932
g. Deduction and exemption ratio	14g	0.4758
15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	2000
15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b	
16. Reserved for future use	16	
17. Reserved for future use	17	
18. Rental deduction. a.	÷ 2 = 18	
Nonresidents, fill in if during 2021 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		
19. Other deductions from Schedule Y, line 19	19	
20. Total deductions. Add lines 15 through 19	20	2000
21. 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21	61611
22. Exemption amount. a. 4400	22	2094
23. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	23	59517
24. INTEREST AND DIVIDEND INCOME	24	
25. TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24	25	59517
26. TAX ON 5.0% INCOME. Note: 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	2976

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



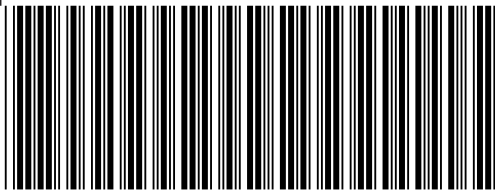
2021 Form 1-NR/PY, pg. 4

MA21006041555

Massachusetts Nonresident/
Part-Year Resident Income Tax Return
234591157

27.	12% INCOME. Not less than "0." a.	3449	x .12 =27	414
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	3390
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	3390
37.	Voluntary Contributions			
	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	3390

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2021 Schedule B

MA21010011555

SANTOSH

SARKAR

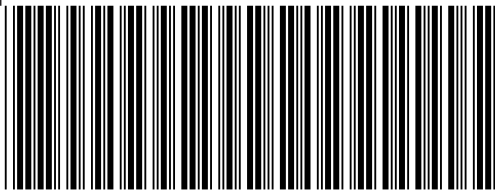
234591157

Part 1. Interest and Dividend Income

1. Total interest income	1	
2. Total ordinary dividends	2	111
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	111
5. Total interest from Massachusetts banks	5	
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	111
7. Subtotal	7	
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	

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

10. Massachusetts short-term capital gains	10	3449
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	3449
13b. Part-year/Nonresidents only	13b	
13c. Subtract line 13b from line 13a. Not less than 0	13c	3449
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	3449
16. Massachusetts short-term capital losses	16	
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	



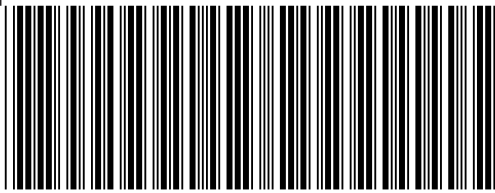
2021 Schedule B, pg. 2

234591157 MA21010021555

19a. Combine lines 15 through 18	19a	3449
19b. Part-year/Nonresidents only	19b	
19c. Exclude line 19b losses from line 19a	19c	3449
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 2022	23	
24. Short-term gains and long-term gains on collectibles	24	3449
25. Long-term losses applied against short-term gain	25	
26. Subtotal	26	3449
27. Long-term gains deduction	27	
28. Short-term gains after long-term gains deduction	28	3449

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

29. Enter the amount from line 9	29	
30. Short-term losses applied against interest and dividends	30	
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	3449
35. Adjusted gross interest, dividends and certain capital gains	35	3449
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	3449
38. Interest and dividends taxable at 5.0%	38	
39. Taxable 12% capital gains	39	3449
40. Available short-term losses for carryover in 2022	40	



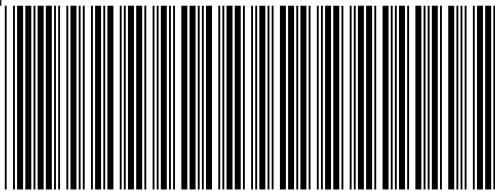
2021 Schedule INC
MA21INC011555

SANTOSH SARKAR 234591157

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
133924155	3588	73761	3004		W2

TOTALS	3588	73761	3004		
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2021 Schedule NTS-L-NRPY

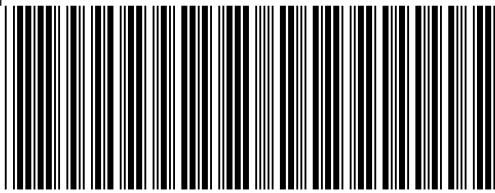
MA21021011555

No Tax Status and Limited Income Credit

234591157

Schedule NTS-L-NRPY. No Tax Status and Limited Income Credit

1. Total 5.0% income	1	63611
2. Adjustments to income	2	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	63611
4. Interest exemption used	4	
5. Adjusted gross interest, dividends and certain capital gains	5	3449
6. Long-term capital gain	6	
7. Additional income/loss while a nonresident/part-year resident	7	73872
8. Total income. Combine lines 3 through 7	8	140932
9. Additional adjustments to income while a nonresident/part-year resident	9	
10. Massachusetts Adjusted Gross Income (AGI)	10	140932
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount	11	
12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount	12	
13. No Tax Status threshold	13	
14. Income for Limited Income Credit	14	
15. Tax before adjustments	15	
16. Tax for Limited Income Credit	16	
17. Limited Income Credit	17	



2021 Schedule E

MA21013041555

SANTOSH

SARKAR

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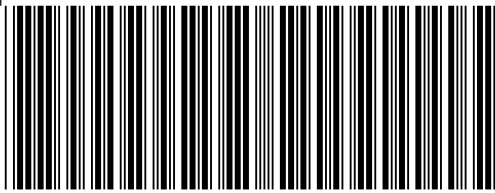
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	350
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	950
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1150
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	2600
13. Supplies	13	2600
14. Taxes	14	
15. Utilities	15	3200
16. Other expenses	16	
17. Add lines 3 through 16	17	10500
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	10500
20. Income or loss from rental real estate or royalty properties	20	-10150
21. Deductible rental real estate loss	21	-10150
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	-10150
24. Rental real estate and royalty income or loss	24	-10150



2021 Schedule E, pg. 2

MA21013051555

234591157

Income or Loss from Partnerships and S Corporations

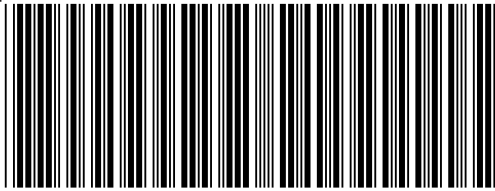
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than 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



2021 Schedule E, pg. 3

MA21013061555

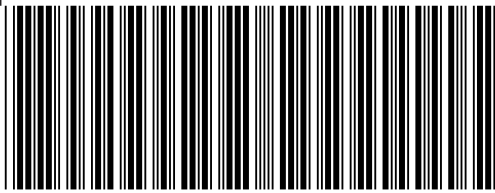
234591157

Farm Income

54. Net farm rental income or loss 54

Summary

55. Income or loss. Combine lines 24, 35, 49, 53 and 54	55	-10150
56. Massachusetts differences Enclose statements	56	
57. Abandoned building renovation deduction	57	
58. Total income or loss. Combine lines 55 through 57	58	-10150



2021 Schedule E-1

MA21013011555

SANTOSH SARKAR 234591157
GHATIGACCHA
BAIDYAPUR, RANAGHAT NADIA

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	350
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	950
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1150
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	2600
13. Supplies	13	2600
14. Taxes	14	
15. Utilities	15	3200
16. Other expenses	16	
17. Add lines 3 through 16	17	10500
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	10500
20. Income or loss from rental real estate or royalty properties	20	-10150
21. Deductible rental real estate loss	21	-10150
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Enter royalty losses from line 20 or rental real estate loss from line 21	23	-10150
24. Rental real estate and royalty income or loss	24	-10150
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		

**Other Interest and Dividends
Excluded Statement**

2021

▶ Attach to your return

Statement EXCL

Name as Shown on Return SANTOSH SARKAR		Social Security No. 234-59-1157
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>111</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. <u>111</u>

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2021

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **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.**

Name(s) shown on return

SANTOSH SARKAR

Your social security number

234-59-1157

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? **Yes** **No**

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 lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
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 Box A checked	23,120.	24,224.	1,186.	82.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	17,435.	14,068.		3,367.
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 3,449.

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 lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
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				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	3,449.
	<ul style="list-style-type: none"> • If line 16 is a gain, 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 zero, 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 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (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? <input type="checkbox"/> 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. <input type="checkbox"/> 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 smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2021

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 for instructions and the latest information.

Name(s) shown on return

Your social security number

SANTOSH SARKAR

234-59-1157

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 2021 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

1a	Physical address of each property (street, city, state, ZIP code)				
A	BAIDYAPUR, RANAGHAT NADIA WEST BENGAL IN 741256				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		A 365	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<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
3	Rents received	3		350.		
4	Royalties received	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7		950.		
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11		1,150.		
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13				
14	Repairs.	14		2,600.		
15	Supplies	15		2,600.		
16	Taxes	16				
17	Utilities.	17		3,200.		
18	Depreciation expense or depletion	18				
19	Other (list) ▶	19				
20	Total expenses. Add lines 5 through 19	20		10,500.		
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 file Form 6198	21		-10,150.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(10,150.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		350.		
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				
e	Total of all amounts reported on line 20 for all properties	23e		10,500.		
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(10,150.)		
26	Total rental real estate and royalty income or (loss). 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	26		-10,150.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

Form CT-1040 Required Fields

The following fields are required to be automatically populated or completed for taxpayers to continue filing, or must be completed in response to the selection of other fields.

Required to be Automatically-Populated Fields

Each page of each form submitted to DRS must include the following automatically populated fields:

1. **Document Identification Numbers** - Three occurrences of the Document Identification Number (DIN) must be on each page. The QR Code and two DINs must be on each scannable page. (See Document Identification Number and Quick Reference (QR) Code, on Page 4.)
2. **Social Security Number** - The Social Security Number must appear at the top of Form CT-1040, Pages 2, 3, and 4.
3. In addition, the following **Checklist for filing your Connecticut income tax return** must be included when hard copies of the form are printed. Taxpayers should not send the checklist to DRS with the return.

Do not send this sheet with your return.

Checklist for filing your Connecticut income tax return:

1. Be sure that Page 1 of your return is not printed on the back of this sheet.
2. Do not send "Draft" or "Unapproved" versions of your return. This will delay or stop the processing of your return.
3. Do not make manual (hand written or typed) corrections to your return; this is a machine readable return. Changes may only be made by reentering information in your software and re-printing the return.
4. **Do not attach or send copies of forms W-2 or 1099.**
5. Verify that the address lines on the return are correct and proper abbreviations are used.
6. If the Employer or Payer's Federal ID # is not listed on Page 2, Lines 18a through 18e, Column A, **all** withholding claimed will be disallowed and your return will not be successfully processed.
7. Do not attempt to remove or modify the solid boxes that print out on your return. Altering target marks may affect the processing of your return.
8. Do not use this return to change or amend previously filed returns. You must use Form CT-1040X to change or amend a previously filed Connecticut income tax return.
9. Send **all** completed pages of CT-1040, Schedule CT-EITC, Schedule CT-CHET, Supplemental Schedule CT-1040WH, Schedule CT-IT Credit, Schedule CT-PE, and Form CT-6251. Send **all** four pages of your completed return, both pages of your completed CT-EITC schedule, the completed Schedule CT-CHET, and any other supporting schedules.
10. Make check payable to: Commissioner of Revenue Services
11. To ensure proper posting, write your SSN(s) (optional) and "2021 Form CT-1040" on your check.
12. To mail your return, use the following addresses:
 - For all tax returns with payment:
 - Department of Revenue Services
 - PO Box 2977
 - Hartford CT 06104-2977
 - For refunds and tax returns without payment:
 - Department of Revenue Services
 - PO Box 2976
 - Hartford CT 06104-2976
13. Verify that all fields print completely and any preparer information is filled out and legible before filing this return. If you find any errors, do not make manual changes. Re-enter information in your software and re-print the return.
14. If you wish to directly deposit a refund into a checking or savings bank account, confirm that Lines 25a through 25d have been completed. You **must** enter bank information on both the federal and Connecticut returns for each to be correctly deposited. Alpha characters are not allowed in Routing or Account Number fields.
15. When making payment using Form CT-1040V, **DO NOT** attach copies of your previously filed Form CT-1040.

Do not send this sheet with your return.

10401221V011555



Form CT-1040 - 2021
Connecticut Resident Income Tax Return
(Rev. 12/21)

Page 1 of 4

Other tax year, beginning: and ending:

Y S N FJ N MFS N HOH N QW
234 - 59 - 1157 - -

SANTOSH SARKAR N Dec.

N Dec.

6307 BIGELOW CMNS N CT-8379 N CT-2210

N CT-1040 CRC N Federal Form 1310

ENFIELD CT 06082 - 3353 •

1. Federal adjusted gross income (from federal Form 1040, Line 11, or federal Form 1040-SR, Line 11)	1.	67171
2. Additions to federal adjusted gross income (from Schedule 1, Line 38)	2.	0
3. Add Line 1 and Line 2	3.	67171
4. Subtractions from federal adjusted gross income (from Schedule 1, Line 50)	4.	0
5. Connecticut adjusted gross income: Line 4 subtracted from Line 3.	5.	67171
6. Income tax	6.	3305
7. Credit for income taxes paid to qualifying jurisdictions (from Schedule 2, Line 59)	7.	3299
8. Line 7 subtracted from Line 6. If Line 7 is greater than Line 6, "0" is entered.	8.	6
9. Connecticut alternative minimum tax (from Form CT-6251)	9.	0
10. Add Line 8 and Line 9.	10.	6
11. Credit for property taxes paid on your primary residence, motor vehicle, or both (from Schedule 3, Line 68)	11.	0
12. Line 11 subtracted from Line 10. If less than zero, "0" is entered.	12.	6
13. Total allowable credits (from Schedule CT-IT Credit, Part 1, Line 11)	13.	0
14. Connecticut income tax: Line 13 subtracted from Line 12. If less than zero, "0" is entered.	14.	6
15. Individual use tax (from Schedule 4, Line 69). If no tax is due, "0" is entered.	15.	0
16. Total tax: Add Line 14 and Line 15.	16.	6

Clip check here. Do not use staples. Do not send Forms W-2 or 1099, or Schedules CT K-1.



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Form CT-1040, Page 2 of 4

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• 234591157

17. Amount from Line 16

17. 6

Forms W-2, W-2G, and 1099 Information

	Col. A - Employer or Payer's Fed. ID #	Col. B - CT Wages, Tips, etc.	Col. C - CT Income Tax Withheld
18a.	13 - 3924155	• 73761	1568
18b.	-	• 0	0
18c.	-	• 0	0
18d.	-	• 0	0
18e.	-	• 0	0

18f. Additional Connecticut withholding (from Supplemental Schedule CT-1040WH, Line 3) 18f. 0

18. Total Connecticut income tax withheld: Amounts in Column C.	18.	1568
19. All 2021 estimated tax payments and any overpayments applied from a prior year	19.	0
20. Payments made with Form CT-1040 EXT	20.	0
20a. Earned income tax credit (from Schedule CT-EITC, Line 16).	20a.	0
20b. Claim of right credit (from Form CT-1040 CRC, Line 6).	20b.	0
20c. Pass-through entity tax credit: (from Schedule CT-PE, Line 1). Schedule must be attached.	20c.	0
21. Total payments and refundable credits: Add Lines 18, 19, 20, 20a, 20b and 20c.	21.	1568
22. Overpayment: If Line 21 is more than Line 17, Line 17 subtracted from Line 21.	22.	1562

23. Amount of Line 22 you want applied to your 2022 estimated tax	23.	0
24. Amount of Line 22 you want applied as a CHET contribution (from Schedule CT-CHET, Line 4)	24.	0
24a. Total contributions of refund to designated charities (from Schedule 5, Line 70)	24a.	0

25. **Refund:** Lines 23, 24, and 24a subtracted from Line 22. **25.** 1562
 If you have not elected to direct deposit, a refund check will be issued and processing may be delayed.

25a. Acct. type Y Ck. N Sv. 25b. Rout. # 011000138 25c. Acct. # 466004333809

25d. Refund going to a bank account outside the U.S.	25d.	<input checked="" type="checkbox"/> N
26. Tax due: If Line 17 is more than Line 21, Line 21 subtracted from Line 17.	26.	0
27. If late: Penalty entered. Line 26 multiplied by 10% (.10).	27.	0
28. If late: Interest entered. Line 26 multiplied by number of months or fraction of a month late, then by 1% (.01).	28.	0
29. Interest on underpayment of estimated tax (from Form CT-2210)	29.	0
30. Total amount due: Add Lines 26 through 29.	30.	0.00

Declaration: I declare under penalty of law that I have examined this return and all accompanying schedules and statements, including reporting and payment of any use tax due, and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Your signature	Date	Home/cell telephone number	
•	•	8608010489	
Spouse's signature (if joint return)	Date	Daytime telephone number	
•	•	•	
Paid preparer's signature	Date	Telephone number	Paid Preparer's PTIN
• SYAM PRIYA RAM SAGAR GUPT	• 032522	• 6789659522	P02082703
Paid preparer's name	FEIN		
SYAM PRIYA RAM SAGAR GUPTA TALL	301017196		
Firm's name, address and ZIP code	Self-employed		
• 2530 PEBBLE CREEK LN CUMMING GA 30041 -	N		

Third Party Designee - Complete the following to authorize DRS to contact another person about this return.

Designee's name	Telephone number	Personal identification number (PIN)
•	•	•

10401221V021555

Sign Here
Keep a copy for your records.

10401221V031555



• 234591157

Schedule 1 - Modifications to Federal Adjusted Gross Income

31. Interest on state and local government obligations other than Connecticut	31.	0
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	32.	0
33. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	33.	0
34. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if greater than zero.	34.	0
35. Loss on sale of Connecticut state and local government bonds	35.	0
36. Section 168(k) federal bonus depreciation deduction allowed for property placed in service during this year.	36.	0
36a. 80% of Section 179 federal deduction.	36a.	0
37. Other - specify •	37.	0
38. Total additions: Add Lines 31 through 37.	38.	0
39. Interest on U.S. government obligations	39.	0
40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	40.	0
41. Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet)	41.	0
42. Refunds of state and local income taxes	42.	0
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	43.	0
44. Military retirement pay	44.	0
45. 50% of income received from Connecticut Teachers' Retirement System	45.	0
46. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if less than zero.	46.	0
47. Gain on sale of Connecticut state and local government bonds	47.	0
48. CHET contributions made in 2021 or an excess carried forward from a prior year Acct. #:	48.	0
48a. 25% of Section 168(k) federal bonus depreciation deduction added back in preceding four years.	48a.	0
48b. 42% of pension or annuity income.	48b.	0
49. Other - specify •	49.	0
50. Total subtractions: Add Lines 39 through 49.	50.	0

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

51. Modified Connecticut adjusted gross income	51.	67171	
			Col. A
			Col. B
52. Qualifying jurisdiction's name and two-letter code	52.	MASSACHUSETT MA	
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return (from Schedule 2 worksheet)	53.	67060	0
54. Line 53 divided by Line 51	54.	0.9983	0.0000
55. Income tax liability: Line 11 subtracted from Line 6.	55.	3305	0
56. Line 54 multiplied by Line 55	56.	3299	0
57. Income tax paid to a qualifying jurisdiction	57.	3390	0
58. Lesser of Line 56 or Line 57	58.	3299	0
59. Total credit: Add Line 58, all columns.	59.		3299

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Form CT-1040, Page 4 of 4

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• 234591157

Schedule 3 - Property Tax Credit

65 years or older One or more dependents on federal return

<i>Qualifying Property</i>	<i>Primary Residence</i>	<i>Auto 1</i>	<i>Auto 2</i>
Name of Connecticut Tax Town or District	•	•	•
Description of Property	•	•	•
Date(s) Paid	•	•	•
Amount Paid	60.	0 61.	0 62.
63. Total property tax paid: Add Lines 60, 61, and 62.			63. 0
64. Maximum property tax credit allowed			64. • 200
65. Lesser of Line 63 or Line 64.			65. • 0
66. Property tax credit limitation decimal amount: If zero, the amount from Line 65 is entered on Line 68.			66. • 0.00
67. Line 65 multiplied by Line 66.			67. • 0
68. Line 67 subtracted from Line 65.			68. 0

Schedule 4 - Individual Use Tax

69a. Use tax at 1% (from Connecticut Individual Use Tax Worksheet, Section A, Column 7)	69a.	0
69b. Use tax at 6.35% (from Connecticut Individual Use Tax Worksheet, Section B, Column 7)	69b.	0
69c. Use tax at 7.75% (from Connecticut Individual Use Tax Worksheet, Section C, Column 7)	69c.	0
69d. Use tax at 2.99% (from Connecticut Individual Use Tax Worksheet, Section D, Column 7)	69d.	0
69. Individual use tax: Add Lines 69a, 69b, 69c, and 69d.	69. •	0

Schedule 5 - Contributions to Designated Charities

70a. AR	70a.	0
70b. OT	70b.	0
70c. ES/W	70c.	0
70d. BCR	70d.	0
70e. SNS	70e.	0
70f. MR	70f.	0
70g. CBS	70g.	0
70h. MHCIA	70h.	0
70. Total Contributions: Add Lines 70a through 70h.	70.	0
Taxpayer email		

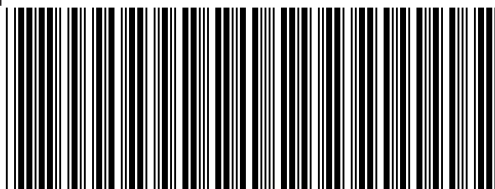
10401221V041555

Connecticut
**Summary of Credit for Income Taxes Paid
to Qualifying Jurisdictions**

2021

▶ Keep for your records

Name as Shown on Return SANTOSH SARKAR	Social Security Number 234-59-1157
Qualifying jurisdiction's name	Massachusetts
Qualifying jurisdiction's two-letter code	MA
A Non-Connecticut income included in modified Connecticut adjusted gross income and reported on qualifying jurisdiction's income tax return (from Schedule 2 worksheet) ▶	67,060.
B Divide line B by modified Connecticut adjusted gross income (may not exceed 1.0000) ▶	0.9983
C Income tax liability from Form CT-1040 or Form CT-1040NR/PY ▶	3,305.
D Multiply line C by line D ▶	3,299.
E Income tax paid to other jurisdiction ▶	3,390.
F Enter the smaller of line D or line E ▶	3,299.
Qualifying jurisdiction's name	
Qualifying jurisdiction's two-letter code	
A Non-Connecticut income included in modified Connecticut adjusted gross income and reported on qualifying jurisdiction's income tax return (from Schedule 2 worksheet) ▶	
B Divide line B by modified Connecticut adjusted gross income (may not exceed 1.0000) ▶	
C Income tax liability from Form CT-1040 or Form CT-1040NR/PY ▶	
D Multiply line C by line D ▶	
E Income tax paid to other jurisdiction ▶	
F Enter the smaller of line D or line E ▶	
Qualifying jurisdiction's name	
Qualifying jurisdiction's two-letter code	
A Non-Connecticut income included in modified Connecticut adjusted gross income and reported on qualifying jurisdiction's income tax return (from Schedule 2 worksheet) ▶	
B Divide line B by modified Connecticut adjusted gross income (may not exceed 1.0000) ▶	
C Income tax liability from Form CT-1040 or Form CT-1040NR/PY ▶	
D Multiply line C by line D ▶	
E Income tax paid to other jurisdiction ▶	
F Enter the smaller of line D or line E ▶	



2021 Form 1-NR/PY

MA21006011555

Massachusetts Nonresident/Part-Year Resident Income Tax Return

For the year January 1–December 31, 2021 or other taxable

Year beginning

Ending

SANTOSH

SARKAR

234591157

6307 BIGELOW CMNS

ENFIELD

CT 060823353

Fill in if: Amended return Other jurisdiction change Federal amendment Amended return due to IRS BBA Partnership Audit

State Election Campaign Fund:

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Fill in if name change

Taxpayer deceased

Fill in if under age 18

Check one: Nonresident

Part-year resident

a. Total federal income

67171

b. Federal adjusted gross income

67171

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. 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

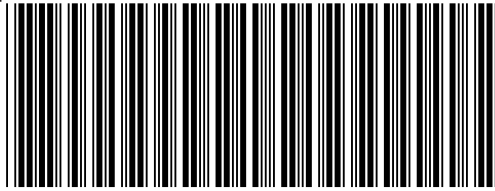
Date

Spouse's signature

Date

860-801-0489

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2021 Form 1-NR/PY, pg. 2

MA21006021555

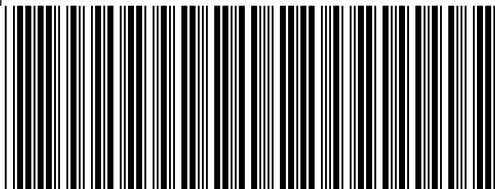
Massachusetts Nonresident/

Part-Year Resident Income Tax Return

234591157

4. Exemptions:			
a. Personal exemptions		4a	4400
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		x \$1,000 = 4b	
c. Age 65 or over before 2022	You + Spouse =	x \$700 = 4c	
d. Blindness	You + Spouse =	x \$2,200 = 4d	
e. Medical/dental		4e	
f. Adoption		4f	
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		4g	4400
5. Wages, salaries, tips		5	73761
6. Taxable pensions and annuities		6	
7. Mass. bank interest: a.	- b. exemption	= 7	
8. Business/profession income/loss a.	+ b. Farming income/loss	= 8	
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss		9	-10150
10a. Unemployment		10a	
10b. Mass. lottery winnings		10b	
11. Other income		11	
12. TOTAL 5.0% INCOME		12	63611
13. NONRESIDENT APPORTIONMENT WORKSHEET. 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		13a	
Working days (or other basis) inside Massachusetts		13b	
Total working days		13c	
Nonworking days (holidays, weekends, etc.)		13d	
Massachusetts ratio		13e	
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2		13f	
Massachusetts income		13g	

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2021 Form 1-NR/PY, pg. 3

MA21006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

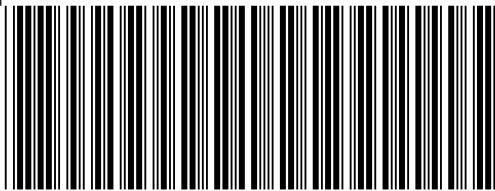
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234591157

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO		
a. Total 5.0% income	14a	63611
b. Interest income	14b	
c. Total capital gain income	14c	3449
d. Total income this return	14d	67060
e. Non-Massachusetts source income. Not less than "0"	14e	73872
f. Total income	14f	140932
g. Deduction and exemption ratio	14g	0.4758
15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	2000
15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b	
16. Reserved for future use	16	
17. Reserved for future use	17	
18. Rental deduction. a.	÷ 2 = 18	
Nonresidents, fill in if during 2021 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		
19. Other deductions from Schedule Y, line 19	19	
20. Total deductions. Add lines 15 through 19	20	2000
21. 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21	61611
22. Exemption amount. a. 4400	22	2094
23. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	23	59517
24. INTEREST AND DIVIDEND INCOME	24	
25. TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24	25	59517
26. TAX ON 5.0% INCOME. Note: 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	2976

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



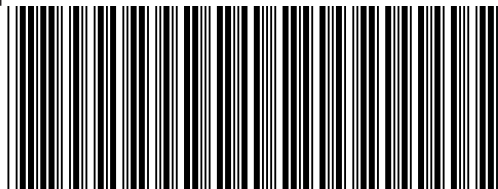
2021 Form 1-NR/PY, pg. 4

MA21006041555

Massachusetts Nonresident/
Part-Year Resident Income Tax Return
234591157

27.	12% INCOME. Not less than "0." a.	3449	x .12 =27	414
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	3390
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	3390
37.	Voluntary Contributions			
	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	3390

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2021 Form 1-NR/PY, pg. 5

MA21006051555

Massachusetts Nonresident/
Part-Year Resident Income Tax Return
234591157

Table with 3 columns: Line number, Description, and Amount. Includes lines 42-56 with various tax credits and payments.

Direct deposit of refund. Type of account X checking
savings

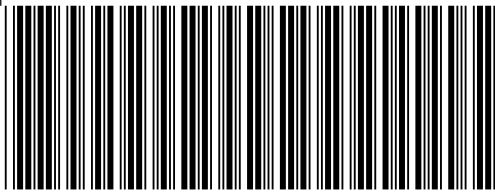
RTN # 011000138 account # 466004333809

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

May the Department of Revenue discuss this return with the preparer shown here? Yes
I do not want preparer to file my return electronically (this may delay your refund) Paid preparer's
Print paid preparer's name Date Check if self-employed SSN/PTIN
SYAM PRIYA RAM SAGAR GUPTA TALLAM 03252022 P02082703
Paid preparer's signature Paid preparer's phone Paid preparer's EIN
678-965-9522 30-1017196

SYAM PRIYA RAM SAGAR GUPTA TALLAM

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2021 Schedule B

MA21010011555

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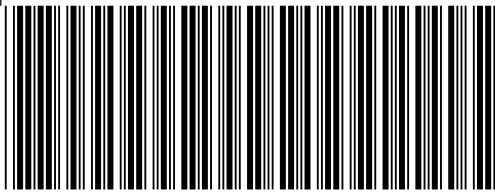
234591157

Part 1. Interest and Dividend Income

1. Total interest income	1	
2. Total ordinary dividends	2	111
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	111
5. Total interest from Massachusetts banks	5	
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	111
7. Subtotal	7	
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	

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

10. Massachusetts short-term capital gains	10	3449
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	3449
13b. Part-year/Nonresidents only	13b	
13c. Subtract line 13b from line 13a. Not less than 0	13c	3449
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	3449
16. Massachusetts short-term capital losses	16	
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	



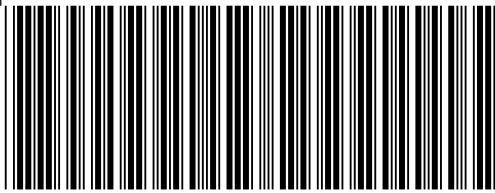
2021 Schedule B, pg. 2

234591157 MA21010021555

19a.	Combine lines 15 through 18	19a	3449
19b.	Part-year/Nonresidents only	19b	
19c.	Exclude line 19b losses from line 19a	19c	3449
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 2022	23	
24.	Short-term gains and long-term gains on collectibles	24	3449
25.	Long-term losses applied against short-term gain	25	
26.	Subtotal	26	3449
27.	Long-term gains deduction	27	
28.	Short-term gains after long-term gains deduction	28	3449

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

29.	Enter the amount from line 9	29	
30.	Short-term losses applied against interest and dividends	30	
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	3449
35.	Adjusted gross interest, dividends and certain capital gains	35	3449
36.	Excess exemptions	36	
37.	Subtract line 36 from line 35	37	3449
38.	Interest and dividends taxable at 5.0%	38	
39.	Taxable 12% capital gains	39	3449
40.	Available short-term losses for carryover in 2022	40	



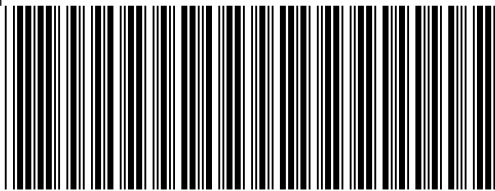
2021 Schedule INC
MA21INC011555

SANTOSH SARKAR 234591157

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
133924155	3588	73761	3004		W2

TOTALS	3588	73761	3004		
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2021 Schedule NTS-L-NRPY

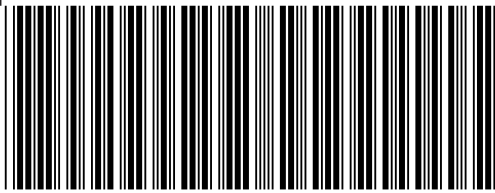
MA21021011555

No Tax Status and Limited Income Credit

234591157

Schedule NTS-L-NRPY. No Tax Status and Limited Income Credit

1. Total 5.0% income	1	63611
2. Adjustments to income	2	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	63611
4. Interest exemption used	4	
5. Adjusted gross interest, dividends and certain capital gains	5	3449
6. Long-term capital gain	6	
7. Additional income/loss while a nonresident/part-year resident	7	73872
8. Total income. Combine lines 3 through 7	8	140932
9. Additional adjustments to income while a nonresident/part-year resident	9	
10. Massachusetts Adjusted Gross Income (AGI)	10	140932
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount	11	
12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount	12	
13. No Tax Status threshold	13	
14. Income for Limited Income Credit	14	
15. Tax before adjustments	15	
16. Tax for Limited Income Credit	16	
17. Limited Income Credit	17	



2021 Schedule E

MA21013041555

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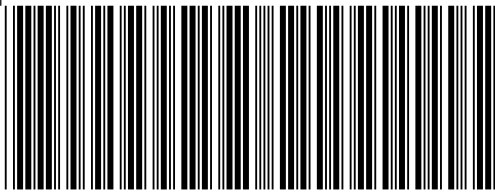
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	350
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	950
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1150
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	2600
13. Supplies	13	2600
14. Taxes	14	
15. Utilities	15	3200
16. Other expenses	16	
17. Add lines 3 through 16	17	10500
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	10500
20. Income or loss from rental real estate or royalty properties	20	-10150
21. Deductible rental real estate loss	21	-10150
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	-10150
24. Rental real estate and royalty income or loss	24	-10150



2021 Schedule E, pg. 2

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Income or Loss from Partnerships and S Corporations

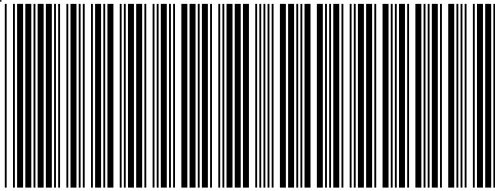
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than 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



2021 Schedule E, pg. 3

MA21013061555

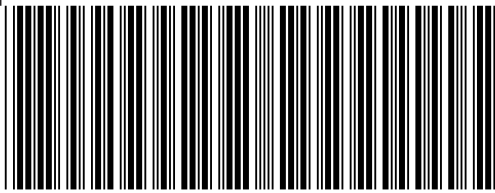
234591157

Farm Income

54. Net farm rental income or loss 54

Summary

55. Income or loss. Combine lines 24, 35, 49, 53 and 54	55	-10150
56. Massachusetts differences Enclose statements	56	
57. Abandoned building renovation deduction	57	
58. Total income or loss. Combine lines 55 through 57	58	-10150



2021 Schedule E-1

MA21013011555

SANTOSH SARKAR 234591157
GHATIGACCHA
BAIDYAPUR, RANAGHAT NADIA

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	350
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	950
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1150
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	2600
13. Supplies	13	2600
14. Taxes	14	
15. Utilities	15	3200
16. Other expenses	16	
17. Add lines 3 through 16	17	10500
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	10500
20. Income or loss from rental real estate or royalty properties	20	-10150
21. Deductible rental real estate loss	21	-10150
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Enter royalty losses from line 20 or rental real estate loss from line 21	23	-10150
24. Rental real estate and royalty income or loss	24	-10150
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		

**Other Interest and Dividends
Excluded Statement**

2021

▶ Attach to your return

Statement EXCL

Name as Shown on Return SANTOSH SARKAR		Social Security No. 234-59-1157
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>111</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. <u>111</u>