

D-400 (50) 8-23-21 **2021 Individual Income Tax Return**

< Staple All Pages of Your Return and W-2s Here

North Carolina Department of Revenue

Amended Return

DOR
Use
Only

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| For calendar year 2021, or fiscal year beginning <u>21</u> and ending _____ | | Are you a veteran? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| GNANA TEJ CHERUKURU 1000 N LBJ DRIVE J-3 Your SSN: 299697194 SAN MAR TX 78666 Spouse's SSN: _____ | | Is your spouse a veteran? Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Filing Status <input checked="" type="checkbox"/> 1. Single <input type="checkbox"/> 2. Married Filing Jointly <input type="checkbox"/> 3. Married Filing Separately <input type="checkbox"/> 4. Head of Household <input type="checkbox"/> 5. Qualifying Widow(er) | | Were you granted an automatic extension to file your 2021 federal income tax return, e.g., Form 1040? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Were you a resident of N.C. for the entire year? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Return for deceased taxpayer. Date of death: _____ Was your spouse a resident for the entire year? Yes <input type="checkbox"/> No <input type="checkbox"/> Return for deceased spouse. Date of death: _____ | | Year spouse died: _____ |
| N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ <u>0</u> To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.) | | |
| <input type="checkbox"/> Select box if you, or if married filing jointly, your spouse were out of the country on April 15, 2022, and a U.S. citizen or resident. | | |
| <input type="checkbox"/> Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative. | | |

| | | | | | | | | | | | | | | | |
|------------------|------------|-------|-----------|------------|----|----|------|------------|---|-------|-------|-----|---|-------|---|
| FS | 1 | PP | Y | DT | N | OC | N | TPRES | N | SPRES | N | VT | N | SVT | N |
| CHER | 1000 | 78666 | DS | N | EA | N | TD | | | SD | | | | FDEXT | N |
| GNANA TEJ | | | CHERUKURU | | | | | 299697194 | | | | | | | |
| | | | | | | | | | | TX | 78666 | | | | |
| 1000 N LBJ DRIVE | | | | | | | J3 | SAN MARCOS | | | | | | | |
| 06 | | 28719 | | 16 | | | 0 | 26C | | | | 0 | | | |
| 07 | | 0 | | 18 | Y | | 0 | 26E | | | | 0 | | | |
| 09 | | 0 | | 20A | | | 1184 | EU | | | | | | | |
| 10A | | 0 | | 20B | | | 0 | 27 | | | | 0 | | | |
| 10B | | 0 | | 21A | | | 0 | 29 | | | | 0 | | | |
| 11 | S | Y | I | N | | | 0 | 30 | | | | 0 | | | |
| 11 | | 10750 | | 21C | | | 0 | 31 | | | | 0 | | | |
| 13 | | 07709 | | 21D | | | 0 | 32 | | | | 0 | | | |
| 14 | | 13852 | | 26A | | | 0 | 34 | | | | 457 | | | |
| 15 | | 727 | | 26B | | | 0 | | | | | | | | |
| TN | 8573087560 | | PN | 6789659522 | | | PP | P02082703 | | | | | | | |



| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| Sign Return Below <input checked="" type="checkbox"/> Refund Due <u>457</u> <input type="checkbox"/> Payment Due <u>0</u> | |
| I declare and certify 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. <input type="checkbox"/> Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below. | |
| <u>C. L. S.</u> Your Signature | <u>04/15/2022</u> Date |
| _____ Spouse's Signature (If filing joint return, both must sign.) | _____ Date |
| <u>8573087560</u> Contact Phone No. (Include area code) | |
| PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge. | |
| <u>SYAM PRIYA RAM SAGAR GUPT</u> Paid Preparer's Signature | <u>04 15 22</u> Date |
| <u>6789659522</u> Preparer's Contact Phone Number (Include area code) | <u>P02082703</u> Preparer's FEIN, SSN, or PTIN |

If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001
If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

D-400 Line-by-Line Information

| | | | |
|-----|-------------------------------------------------------------------------------------------------|------|--------|
| 6. | Federal Adjusted Gross Income | 6. | 28719 |
| 7. | Additions to Federal Adjusted Gross Income | 7. | 0 |
| 8. | Add Lines 6 and 7 | 8. | 28719 |
| 9. | Deductions From Federal Adjusted Gross Income | 9. | 0 |
| 10. | Child Deduction | | |
| | a. Enter the number of qualifying children for whom you were allowed a federal child tax credit | 10a. | 0 |
| | b. Enter the amount of the child deduction | 10b. | 0 |
| 11. | N.C. Standard Deduction | 11. | Y |
| 11. | N.C. Itemized Deduction | 11. | N |
| 11. | Deduction amount | 11. | 10750 |
| 12. | a. Add Lines 9, 10b, and 11 | 12a. | 10750 |
| | b. Subtract amount on Line 12a from Line 8 | 12b. | 17969 |
| 13. | Part-year Residents and Nonresidents Taxable Percentage | 13. | 0.7709 |
| 14. | N.C. Taxable Income | 14. | 13852 |
| 15. | N.C. Income Tax | 15. | 727 |
| 16. | Tax Credits | 16. | 0 |
| 17. | Subtract Line 16 from Line 15 | 17. | 727 |
| 18. | Consumer Use Tax | 18. | 0 |
| | You certify that no Consumer Use Tax is due | | Y |
| 19. | Add Lines 17 and 18 | 19. | 727 |

North Carolina Income Tax Withheld

| | | | |
|------|-----------------------|------|------|
| 20a. | Your tax withheld | 20a. | 1184 |
| 20b. | Spouse's tax withheld | 20b. | 0 |

Other Tax Payments

| | | | |
|------|------------------------------------------------------|------|----------|
| 21a. | 2021 estimated tax | 21a. | 0 |
| 21b. | Paid with extension | 21b. | 0 |
| 21c. | Partnership | 21c. | 0 |
| 21d. | S Corporation | 21d. | 0 |
| 22. | Amended Returns Only - Previous payments | 22. | 0 |
| 23. | Total Payments | 23. | 1184 |
| 24. | Amended Returns Only - Previous refunds | 24. | 0 |
| 25. | Subtract Line 24 from Line 23 | 25. | 1184 |
| 26a. | Tax Due | 26a. | 0 |
| 26b. | Penalties | 26b. | 0 |
| 26c. | Interest | 26c. | 0 |
| 26d. | Add Lines 26b and 26c and enter the total on 26d | 26d. | 0 |
| EU | Exception to Underpayment of Estimated Tax | EU | |
| 26e. | Interest on the Underpayment of Estimated Income Tax | 26e. | 0 |
| 27. | Pay this Amount | 27. | 0 |
| 28. | Overpayment | 28. | 457 |

Amount of Refund to Apply to:

| | | | |
|-----|--------------------------------------------------------------|-----|------------|
| 29. | Amount of Line 28 to be applied to 2022 Estimated Income Tax | 29. | 0 |
| 30. | N.C. Nongame and Endangered Wildlife Fund | 30. | 0 |
| 31. | N.C. Education Endowment Fund | 31. | 0 |
| 32. | N.C. Breast and Cervical Cancer Control Program | 32. | 0 |
| 33. | Add Lines 29 through 32 | 33. | 0 |
| 34. | Amount to be Refunded | 34. | 457 |

D-400 Sch PN (50)

8-23-21

2021 Part-Year Resident and Nonresident Schedule
North Carolina Department of Revenue

DOR
Use
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2021, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

| | |
|--------------------------------------------------|----------------------------------------------|
| Last Name (First 10 Characters) CHERUKURU | Your Social Security Number 299697194 |
|--------------------------------------------------|----------------------------------------------|

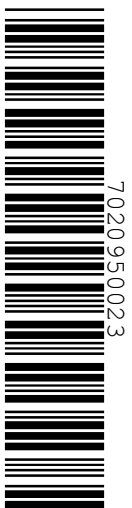
A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a **"part-year resident"** if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a **"nonresident"** if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

| | | | | | |
|-----|---|-----|---|----|-------|
| NRT | Y | PYT | N | 22 | 22139 |
| NRS | N | PYS | N | 23 | 28719 |

| Part A. Residency Status | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Taxpayer is: (Select applicable box) <input type="checkbox"/> Full-Year Resident <input checked="" type="checkbox"/> Nonresident <input type="checkbox"/> Part-Year Resident Date N.C. residency began Date N.C. residency ended | | Spouse is: (Select applicable box) <input type="checkbox"/> Full-Year Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Part-Year Resident Date N.C. residency began Date N.C. residency ended | |

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

| Part B. Allocation of Income for Part-Year Residents and Nonresidents | | | |
|-------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------|------|
| Total Income | COLUMN A Total Income from all sources | COLUMN B Amount of Column A subject to N.C. tax | |
| 1. Wages, Salaries, Tips, Etc. | 28719 | 22139 | 1. |
| 2. Taxable Interest | 0 | 0 | 2. |
| 3. Taxable Dividends | 0 | 0 | 3. |
| 4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes | 0 | 0 | 4. |
| 5. Alimony Received | 0 | 0 | 5. |
| 6. Business Income or (Loss) | 0 | 0 | 6. |
| 7. Capital Gain or (Loss) | 0 | 0 | 7. |
| 8. Other Gains or (Losses) | 0 | 0 | 8. |
| 9. Taxable Amount of IRA Distributions | 0 | 0 | 9. |
| 10. Taxable Amount of Pensions and Annuities | 0 | 0 | 10. |
| 11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc. | 0 | 0 | 11. |
| 12. Farm Income or (Loss) | 0 | 0 | 12. |
| 13. Unemployment Compensation | 0 | 0 | 13. |
| 14. Taxable Portion of Social Security Benefit and Railroad Retirement Benefits | 0 | 0 | 14. |
| 15. Other Income | 0 | 0 | 15. |
| 16. Total Income | 28719 | 22139 | 16. |
|  | | | |
| North Carolina Adjustments | COLUMN A Enter the amount from Form D-400 Schedule S | COLUMN B Amount of Column A subject to N.C. tax | |
| 17. Additions | | | |
| a. Interest Income From Obligations of States Other Than N.C. | 0 | 0 | 17a. |
| b. Deferred Gains Reinvested Into an Opportunity Fund | 0 | 0 | 17b. |
| c. Bonus Depreciation | 0 | 0 | 17c. |
| d. IRC Section 179 Expense | 0 | 0 | 17d. |
| e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income | 0 | 0 | 17e. |
| 18. Total Additions | 0 | 0 | 18. |

| | |
|----------------------------------------------|------------------------------------------|
| Last Name (First 10 Characters) CHERUKURU | Your Social Security Number 299697194 |
|----------------------------------------------|------------------------------------------|

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

| | COLUMN A | COLUMN B |
|-------------------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------|
| | Enter the amount from Form D-400 Schedule S | Amount of Column A subject to N.C. tax |
| 19. Deductions | | |
| a. State or Local Income Tax Refund | 19a. 0 | 0 |
| b. Interest Income From Obligations of the United States or United States' Possessions | 19b. 0 | 0 |
| c. Taxable Portion of Social Security and Railroad Retirement Benefits | 19c. 0 | 0 |
| d. Bailey Retirement Benefits | 19d. 0 | 0 |
| e. Bonus Asset Basis | 19e. 0 | 0 |
| f. Bonus Depreciation | 19f. 0 | 0 |
| g. IRC Section 179 Expense | 19g. 0 | 0 |
| h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income | 19h. 0 | 0 |
| 20. Total Deductions | 20. 0 | 0 |
| 21. Total Income Modified by N.C. Adjustments | 21. 28719 | 22139 |

Part C. Part-Year Residents and Nonresidents Taxable Percentage

| | | |
|------------------------------------------------------------|--|-----------------------|
| 22. Enter the Amount From Column B, Line 21 | | 22. 22139 |
| 23. Enter the Amount From Column A, Line 21 | | 23. 28719 |
| 24. Part-Year Residents and Nonresident Taxable Percentage | | 24. 0.7709 |



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 GNANA TEJ CHERUKURU | Last name | Your Social Security number 299697194 |
| If a joint return, spouse's first name and initial | Last name | Spouse's Social Security number |
| Present street address (and apartment number) 1000 N LBJ DRIVE APT NO J-3 | | |
| City/Town/Post Office SAN MARCOS | State TX | Zip 78666 |
| 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 | 6580 |
| 2 | Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) | 2 | 31 |
| 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 | 329 |
| 5 | Refund amount (from Form 1, line 52, or Form 1-NR/PY, line 56) | 5 | 298 |
| 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 04/15/2022 | Spouse's signature (if joint return, both must sign) | Date |
|--------------------|--------------------|-------------------------------------------------------------|------|

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

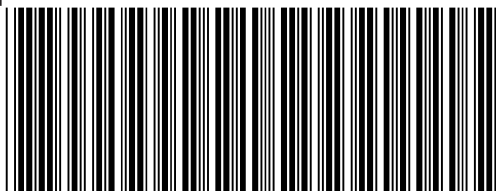
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) 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 04152022 | EIN 301017196 | <input type="checkbox"/> Check if self-employed |
| Firm name (or yours, if self-employed) and address GLOBAL TAXES LLC 2530 PEBBLE CREEK LN CUMMING | City/Town | State Zip 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 P02082703 | Date 04152022 | EIN 301017196 | <input type="checkbox"/> Check if self-employed |
| Firm name (or yours, if self-employed) and address SIAM PRIYA RAM SAGAR GUPTA TALLAM 2530 PEBBLE CREEK LN CUMMING | City/Town | State Zip 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

GNANA TEJ

CHERUKURU

299697194

1000 N LBJ DRIVE

SAN MARCOS

TX 78666
J3

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

b. Federal adjusted gross income

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 01012021 To 08312021

3. Total days as Massachusetts resident 243 ÷ 365 = .6658 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.

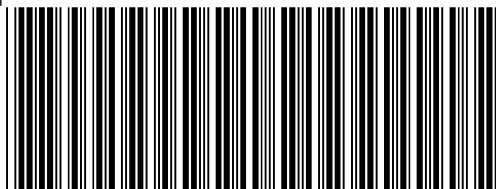
Your signature

Date 04/15/2022 Spouse's signature

Date

857-308-7560

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2021 Form 1-NR/PY, pg. 2

MA21006021555

Massachusetts Nonresident/

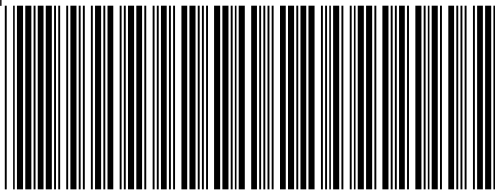
Part-Year Resident Income Tax Return

299697194

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 | 6580 |
| 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 | |
| 10a. Unemployment | | 10a | |
| 10b. Mass. lottery winnings | | 10b | |
| 11. Other income | | 11 | |
| 12. TOTAL 5.0% INCOME | | 12 | 6580 |
| 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

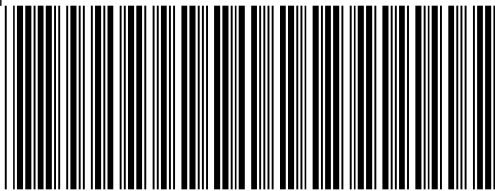
GNANA TEJ

CHERUKURU

299697194

| | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------|
| 14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO | | |
| a. Total 5.0% income | 14a | |
| b. Interest income | 14b | |
| c. Total capital gain income | 14c | |
| d. Total income this return | 14d | |
| e. Non-Massachusetts source income. Not less than "0" | 14e | |
| f. Total income | 14f | |
| g. Deduction and exemption ratio | 14g | |
| 15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement | 15a | |
| 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. 7800 | ÷ 2 = 18 | 3000 |
| 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 | 3000 |
| 21. 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0" | 21 | 3580 |
| 22. Exemption amount. a. 4400 | 22 | 2930 |
| 23. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0" | 23 | 650 |
| 24. INTEREST AND DIVIDEND INCOME | 24 | |
| 25. TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24 | 25 | 650 |
| 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 | 31 |

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



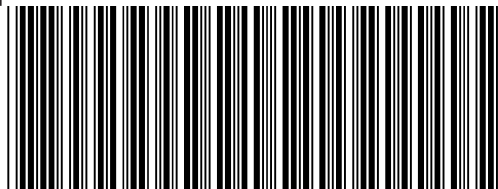
2021 Form 1-NR/PY, pg. 4

MA21006041555

Massachusetts Nonresident/
Part-Year Resident Income Tax Return
299697194

| | | |
|---------------------------------------------------------------------------------------------------------|-----------|----|
| 27. 12% INCOME. Not less than "0." a. | x .12 =27 | |
| 28. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS | 28 | |
| Fill in if any excess exemptions were used in calculating lines 24, 27 or 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 | 31 |
| 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 | 31 |
| 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 | 31 |

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
299697194

Table with 3 columns: Line number, Description, and Amount. Includes lines 42-56 with descriptions like 'Massachusetts income tax withheld', 'Earned Income Credit', and 'Refund'.

Direct deposit of refund. Type of account X checking
savings

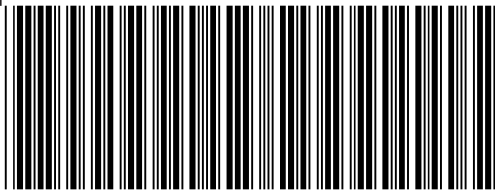
RTN # 231372691 account # 9533944218

Table with 3 columns: Line number, Description, and Amount. Includes line 57: Tax due. Pay online at www.mass.gov/dor/payonline.

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)
Print paid preparer's name Date Check if self-employed SSN/PTIN
SYAM PRIYA RAM SAGAR GUPTA TALLAM 04152022 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 INC

MA21INC011555

GNANA TEJ

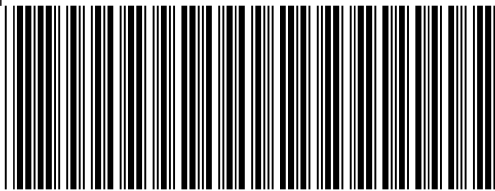
CHERUKURU

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Form W-2 and 1099 Information

| A. FEDERAL ID NUMBER | B. STATE TAX WITHHELD | C. STATE WAGES/INCOME | D. TAXPAYER SS WITHHELD | E. SPOUSE SS WITHHELD | F. SOURCE OF WITHHOLDING |
|----------------------|-----------------------|-----------------------|-------------------------|-----------------------|--------------------------|
| 041679980 | 204 | 4080 | | | W2 |
| 043276103 | 125 | 2500 | | | W2 |

| | | | | | |
|--------|-----|------|--|--|--|
| TOTALS | 329 | 6580 | | | |
|--------|-----|------|--|--|--|



2021 Schedule HC

MA21029011555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

Note: Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

GNANA TEJ

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1a. Date of birth 02211994 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 28719

3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2021, you turned 18, you were a part-year resident or a taxpayer was deceased. If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

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

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2021, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

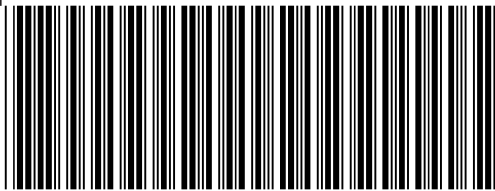
| | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----|--------|
| 4a. Private insurance, including ConnectorCare (completes line(s) 4f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

4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

4g. Spouse Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

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

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2021, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.



2021 Schedule HC, pg. 2

299697194 MA21029021555

You might be eligible for low- or no-cost health insurance coverage.

If you (and/or your spouse, if married filing jointly) do not have health insurance coverage, you might be eligible for health insurance coverage programs made available by the Commonwealth of Massachusetts. By filling in the oval below, you authorize DOR to share information from your tax return and attached schedules with the Health Connector. If you are married filing jointly, both spouses must check the box for the Health Connector to receive all of your information. The Health Connector will assess your eligibility for those coverage options, including low- or no-cost coverage, and contact you with information. See instructions.

You: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Spouse: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Your Health Insurance

6. Was your income in 2021 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2021. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2021, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only if** you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2021. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2021, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

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

Months Covered By Health Insurance

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

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2021. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8a. **Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? 8a You Yes No
Spouse Yes No

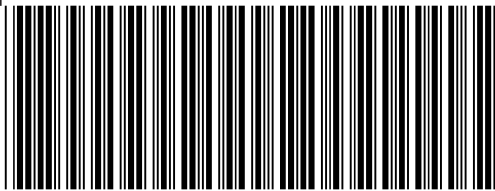
If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2021 tax year? 8b You Yes No
Spouse Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2021 tax year? 9 You Yes No
Spouse Yes No

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



2021 Schedule HC, pg. 3

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Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2021 tax year.

| | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|-----|----|
| 10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? | 10 | You | Yes | No |
| | | Spouse | Yes | No |

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

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

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

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

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

Complete Only If You Are Filing An Appeal

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

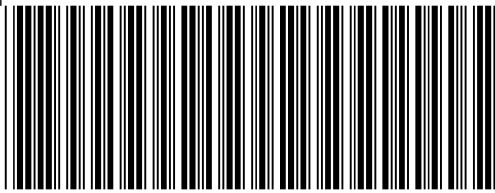
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2021 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

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

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

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

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



2021 Schedule NTS-L-NRPY

MA21021011555

No Tax Status and Limited Income Credit

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

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|
| 1. Total 5.0% income | 1 | 6580 |
| 2. Adjustments to income | 2 | |
| 3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0" | 3 | 6580 |
| 4. Interest exemption used | 4 | |
| 5. Adjusted gross interest, dividends and certain capital gains | 5 | |
| 6. Long-term capital gain | 6 | |
| 7. Additional income/loss while a nonresident/part-year resident | 7 | 22139 |
| 8. Total income. Combine lines 3 through 7 | 8 | 28719 |
| 9. Additional adjustments to income while a nonresident/part-year resident | 9 | |
| 10. Massachusetts Adjusted Gross Income (AGI) | 10 | 28719 |
| 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 | |