



# 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<br><b>DIVYANSHI GALLA</b>  | Last name<br><b>GALLA</b> | Your Social Security number<br><b>445919896</b> |
| If a joint return, spouse's first name and initial   | Last name                 | Spouse's Social Security number                 |
| Present street address (and apartment number)<br><b>66 TURNER ST</b>   |                           |   |
| City/Town/Post Office<br><b>BRIGHTON</b>   | State<br><b>MA</b>        | Zip<br><b>02135</b>                             |
| Filing status: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing jointly<br><input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household |                           |   |

**Part 1. Tax Return Information for Electronic Filing**

|          |  |          |       |
|----------|--|----------|-------|
| <b>1</b> | Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) . . . . .                 | <b>1</b> | 49893 |
| <b>2</b> | Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .          | <b>2</b> | 2284  |
| <b>3</b> | Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) . . . . .             | <b>3</b> |       |
| <b>4</b> | Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) . . . . . | <b>4</b> | 2495  |
| <b>5</b> | Refund amount (from Form 1, line 52, or Form 1-NR/PY, line 56) . . . . .                     | <b>5</b> | 211   |
| <b>6</b> | Tax due (from Form 1, line 53, or Form 1-NR/PY, line 57) . . . . .                           | <b>6</b> |       |

**Part 2. Declaration and Signature of Taxpayer**

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 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, <b>both</b> 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              | <input type="checkbox"/> Check if self-employed      |
|  | <b>03242022</b> | <b>301017196</b> |  |
| Firm name (or yours, if self-employed) and address | City/Town       | State            | Zip  |
| <b>GLOBAL TAXES LLC 2530 PEBBLE CREEK LN</b>       | <b>CUMMING</b>  | <b>GA</b>        | <b>30041</b>   |
|  |                 |                  | <input type="checkbox"/> Check if also paid preparer |

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

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

|   |                           |                  |   |
|---|---------------------------|------------------|---|
| Paid preparer's signature and SSN or PTIN                     | Date                      | EIN              | <input type="checkbox"/> Check if self-employed |
|   | <b>P02082703 03242022</b> | <b>301017196</b> |   |
| Firm name (or yours, if self-employed) and address            | City/Town                 | State            | Zip   |
| <b>SIAM PRIYA RAM SAGAR GUPTA TALLAM 2530 PEBBLE CREEK LN</b> | <b>CUMMING</b>            | <b>GA</b>        | <b>30041</b>                                    |



**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

DIVYANSHI

GALLA

445919896

66 TURNER ST

BRIGHTON

MA 02135

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

Filing as both nonresident and part-year resident

Nonresident composite

a. Total federal income

136915

b. Federal adjusted gross income

136915

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

07012021 To 12312021

3. Total days as Massachusetts resident

184 ÷ 365 = .5041 3

\$1 You \$1 Spouse TOTAL

You Spouse

You Spouse

You Spouse

You Spouse

Fill in if noncustodial parent

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

Fill in if filing Schedule TDS

**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

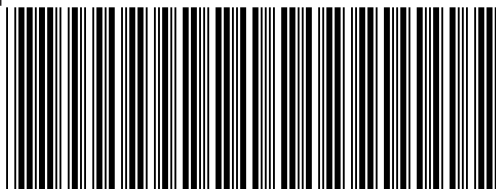
Date

Spouse's signature

Date

862-357-1203

**PRIVACY ACT NOTICE AVAILABLE UPON REQUEST**



# 2021 Form 1-NR/PY, pg. 2

MA21006021555

Massachusetts Nonresident/

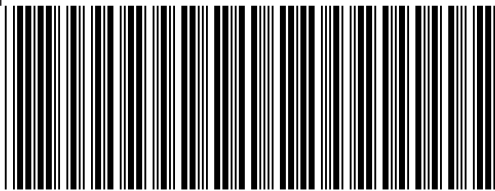
Part-Year Resident Income Tax Return

445919896

## 4. Exemptions:

|  |                          |                       |       |
|--|--------------------------|-----------------------|-------|
| a. Personal exemptions   |                          | <b>4a</b>             | 4400  |
| b. Number of dependents. (Do not include yourself or your spouse.) Enter number  |                          | x \$1,000 = <b>4b</b> |       |
| c. Age 65 or over before 2022  | You + Spouse =           | x \$700 = <b>4c</b>   |       |
| d. Blindness   | You + Spouse =           | x \$2,200 = <b>4d</b> |       |
| e. Medical/dental  |                          | <b>4e</b>             |       |
| f. Adoption  |                          | <b>4f</b>             |       |
| g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a   |                          | <b>4g</b>             | 4400  |
| 5. Wages, salaries, tips   |                          | <b>5</b>              | 49893 |
| 6. Taxable pensions and annuities  |                          | <b>6</b>              |       |
| 7. Mass. bank interest: a.   | - b. exemption           | <b>= 7</b>            |       |
| 8. Business/profession income/loss a.  | + b. Farming income/loss | <b>= 8</b>            |       |
| 9. Rental, royalty and REMIC, partnership, S corp., trust income/loss  |                          | <b>9</b>              |       |
| 10a. Unemployment  |                          | <b>10a</b>            |       |
| 10b. Mass. lottery winnings  |                          | <b>10b</b>            |       |
| 11. Other income   |                          | <b>11</b>             |       |
| 12. <b>TOTAL 5.0% INCOME</b>   |                          | <b>12</b>             | 49893 |
| <b>13. NONRESIDENT APPORTIONMENT WORKSHEET.</b> You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: working days miles sales other: |                          |                       |       |
| Working days (or other basis) outside Massachusetts  |                          | <b>13a</b>            |       |
| Working days (or other basis) inside Massachusetts   |                          | <b>13b</b>            |       |
| Total working days   |                          | <b>13c</b>            |       |
| Nonworking days (holidays, weekends, etc.)   |                          | <b>13d</b>            |       |
| Massachusetts ratio  |                          | <b>13e</b>            |       |
| Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2  |                          | <b>13f</b>            |       |
| Massachusetts income   |                          | <b>13g</b>            |       |

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

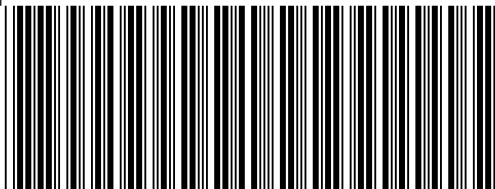
DIVYANSHI

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|  |            |       |
|--|------------|-------|
| <b>14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO</b>   |            |       |
| 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. <b>Not less than "0"</b>   | 14e        |       |
| f. Total income  | 14f        |       |
| g. Deduction and exemption ratio   | 14g        |       |
| <b>15a.</b> Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement  | <b>15a</b> | 2000  |
| <b>15b.</b> Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement   | <b>15b</b> |       |
| <b>16.</b> Reserved for future use   | <b>16</b>  |       |
| <b>17.</b> Reserved for future use   | <b>17</b>  |       |
| <br>   |            |       |
| <b>18.</b> Rental deduction.     a.  | <b>18</b>  |       |
| 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 | ÷ 2 =      |       |
| <b>19.</b> Other deductions from Schedule Y, line 19   | <b>19</b>  |       |
| <b>20. Total deductions.</b> Add lines 15 through 19   | <b>20</b>  | 2000  |
| <b>21. 5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 20 from line 12. <b>Not less than "0"</b>   | <b>21</b>  | 47893 |
| <b>22.</b> Exemption amount. a.                     4400   | <b>22</b>  | 2218  |
| <b>23. 5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 22 from line 21. <b>Not less than "0"</b>   | <b>23</b>  | 45675 |
| <b>24. INTEREST AND DIVIDEND INCOME</b>  | <b>24</b>  |       |
| <b>25. TOTAL TAXABLE 5.0% INCOME.</b> Add lines 23 and 24  | <b>25</b>  | 45675 |
| <b>26. TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585                                  | <b>26</b>  | 2284  |

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



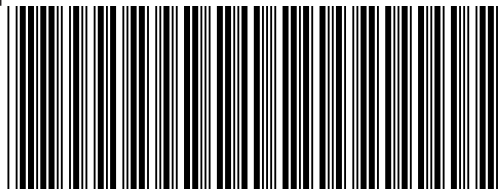
**2021 Form 1-NR/PY, pg. 4**

MA21006041555

Massachusetts Nonresident/  
Part-Year Resident Income Tax Return  
445919896

|     |  |           |      |
|-----|--|-----------|------|
| 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<br>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        | 2284 |
| 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        | 2284 |
| 37. | <b>Voluntary Contributions</b>   |           |      |
|     | a. Endangered Wildlife Conservation  | 37a       |      |
|     | b. Organ Transplant Fund   | 37b       |      |
|     | c. Massachusetts Public Health HIV and Hepatitis Fund  | 37c       |      |
|     | d. Massachusetts U.S. Olympic Fund   | 37d       |      |
|     | e. Massachusetts Military Family Relief Fund   | 37e       |      |
|     | f. Homeless Animal Prevention and Care   | 37f       |      |
|     | Total. Add lines 37a through 37f   | 37        |      |
| 38. | Use tax due on Internet, mail order and other out-of-state purchases   | 38        |      |
| 39. | Health care penalty a. You + b. Spouse   | 39        |      |
| 40. | Amended return only. Overpayment from original return  | 40        |      |
| 41. | INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 40   | 41        | 2284 |

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
445919896

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

Direct deposit of refund. Type of account X checking
savings

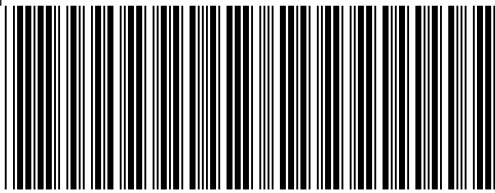
RTN # 043000096 account # 1080228017

Table with 3 columns: Line number, Description, and Amount. Includes line 57 with tax due information and EX enclosure reference.

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 03242022 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

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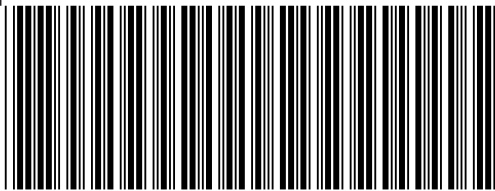
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**Form W-2 and 1099 Information**

| A. FEDERAL ID NUMBER | B. STATE TAX WITHHELD | C. STATE WAGES/INCOME | D. TAXPAYER SS WITHHELD | E. SPOUSE SS WITHHELD | F. SOURCE OF WITHHOLDING |
|----------------------|-----------------------|-----------------------|-------------------------|-----------------------|--------------------------|
| 464958214            | 2495                  | 49893                 |                         |                       | W2                       |

|        |      |       |  |  |  |
|--------|------|-------|--|--|--|
| TOTALS | 2495 | 49893 |  |  |  |
|--------|------|-------|--|--|--|



# 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.

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1a. Date of birth    07251996    1b. Spouse's date of birth    1c. Family size    1

2. Federal adjusted gross income    2    136915

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.

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

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 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.

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

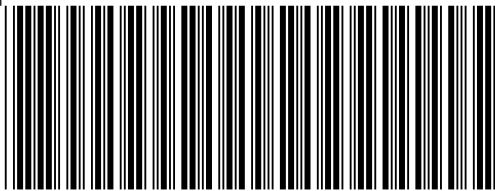
4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

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

445919896 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

Table with 13 columns for months (Jan-Dec) and rows for You and Spouse.

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

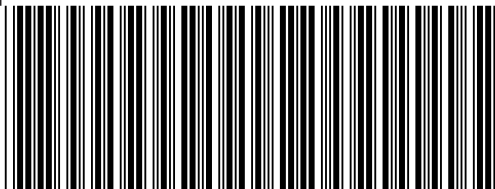
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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

MA21029031555

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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.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| <b>10.</b> 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? | <b>10</b> | 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.

- |  |           |        |     |    |
|--|-----------|--------|-----|----|
| <b>11.</b> Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? | <b>11</b> | 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.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| <b>12.</b> 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? | <b>12</b> | 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.**

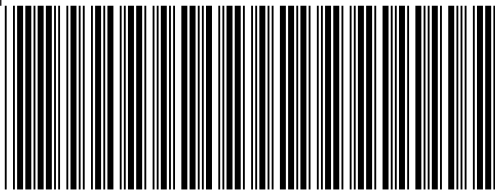
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2021 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing 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

445919896

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

|   |    |        |
|---|----|--------|
| 1. Total 5.0% income  | 1  | 49893  |
| 2. Adjustments to income  | 2  |        |
| 3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"   | 3  | 49893  |
| 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  | 87022  |
| 8. Total income. Combine lines 3 through 7  | 8  | 136915 |
| 9. Additional adjustments to income while a nonresident/part-year resident  | 9  |        |
| 10. Massachusetts Adjusted Gross Income (AGI)   | 10 | 136915 |
| 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 |        |

PA-40 - 2021
Pennsylvania Income Tax Return
ENTER ONE LETTER OR NUMBER IN EACH BOX (06-21)

445919896

GALLA

DIVYANSHI

Occupation DATA SCIEN

Occupation

66 TURNER ST

BRIGHTON

MA 02135

862-357-1203

99999

N Extension. N Amended Return.

P Residency Status.
PA Resident/Nonresident/Part-Year Resident
from 010121 to 063021

S Single, Married/Filing Jointly,
Married/Filing Separately, Final Return

N Deceased

N Taxpayer Date of Death

N Spouse Date of Death

N Farmers.

School District Name NOT IN PA

- 1a Gross Compensation. Do not include exempt income, such as combat zone pay and qualifying retirement benefits. See the instructions.
1b Unreimbursed Employee Business Expenses.
1c Net Compensation. Subtract Line 1b from Line 1a.
2 Interest Income. Complete PA Schedule A if required.
3 Dividend and Capital Gains Distributions Income. Complete PA Schedule B if required.
4 Net Income or Loss from the Operation of a Business, Profession or Farm.
5 Net Gain or Loss from the Sale, Exchange or Disposition of Property.
6 Net Income or Loss from Rents, Royalties, Patents or Copyrights.
7 Estate or Trust Income. Complete and submit PA Schedule J.
8 Gambling and Lottery Winnings. Complete and submit PA Schedule T.
9 Total PA Taxable Income. Add only the positive income amounts from Lines 1c, 2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6.
10 Other Deductions. Enter the appropriate code for the type of deduction. See the instructions for additional information.
11 Adjusted PA Taxable Income. Subtract Line 10 from Line 9.

Table with 2 columns: Line Number, Amount. Rows: 1a (87022), 1b (0), 1c (87022), 2 (0), 3 (0), 4 (0), 5 (0), 6 (0), 7 (0), 8 (0), 9 (87022), 10 (0), 11 (87022)



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[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

PA-40 - 2021

Social Security Number

445919896

Name(s) DIVYANSHI GALLA

- 12 PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307).
- 13 Total PA Tax Withheld. See the instructions.
  
- 14 Credit from your 2020 PA Income Tax return.
- 15 2021 Estimated Installment Payments. REV-459B included. N
- 16 2021 Extension Payment.
- 17 Nonresident Tax Withheld from your PA Schedule(s) NRK-1. (Nonresidents only)
- 18 Total Estimated Payments and Credits. Add Lines 14, 15, 16 and 17.
  
- Tax Forgiveness Credit. Submit PA Schedule SP.**
- 19a Filing Status: 01 Unmarried or Separated 02 Married 03 Deceased
- 19b Dependents, Section II, Line 2, PA Schedule SP
- 20 Total Eligibility Income from Section III, Line 11, PA Schedule SP.
- 21 Tax Forgiveness Credit from Section IV, Line 16, PA Schedule SP.
  
- 22 Resident Credit. Submit your PA Schedule(s) G-L and/or RK-1.
- 23 Total Other Credits. Submit your PA Schedule OC.
- 24 TOTAL PAYMENTS and CREDITS. Add Lines 13, 18, 21, 22 and 23.
- 25 USE TAX. Due on internet, mail order or out-of-state purchases. See instructions.
- 26 TAX DUE. If the total of Line 12 and Line 25 is more than line 24, enter the difference here.
- 27 Penalties and Interest. See the instructions. Enter Code:  
If including form REV-1630/REV-1630A, mark the box. N
  
- 28 TOTAL PAYMENT DUE. See the instructions.
- 29 OVERPAYMENT. If Line 24 is more than the total of Line 12, Line 25 and Line 27, enter the difference here.  
The total of Lines 30 through 36 must equal Line 29.
- 30 Refund - Amount of Line 29 you want as a check mailed to you. REFUND
- 31 Credit - Amount of Line 29 you want as a credit to your 2022 estimated account.
  
- 32 Refund donation line. Enter the organization code and donation amount. See instructions.
- 33 Refund donation line. Enter the organization code and donation amount. See instructions.
- 34 Refund donation line. Enter the organization code and donation amount. See instructions.
- 35 Refund donation line. Enter the organization code and donation amount. See instructions.
- 36 Refund donation line. Enter the organization code and donation amount. See instructions.

|     |    |      |
|-----|----|------|
| 12  |    | 2672 |
| 13  |    | 2672 |
| 14  |    | 0    |
| 15  |    | 0    |
| 16  |    | 0    |
| 17  |    | 0    |
| 18  |    | 0    |
| 19a | 00 |      |
| 19b | 00 |      |
| 20  |    | 0    |
| 21  |    | 0    |
| 22  |    | 0    |
| 23  |    | 0    |
| 24  |    | 2672 |
| 25  |    | 0    |
| 26  |    | 0    |
| 27  |    | 0    |
| 28  |    | 0    |
| 29  |    | 0    |
| 30  |    | 0    |
| 31  |    | 0    |
| 32  |    |      |
| 33  |    |      |
| 34  |    |      |
| 35  |    |      |
| 36  |    |      |

Signature(s). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

|   |  |                                       |  |
|---|--|---------------------------------------|--|
| Your Signature                                  |  | Spouse's Signature, if filing jointly |  |
| Preparer's Name and Telephone Number            |  | Date                                  |  |
| SYAM PRIYA RAM SAGAR GUPTA TALLAM<br>6789659522 |  | 032422                                |  |

E-File Opt Out Y

Firm FEIN 301017196

Preparer's PTIN P02082703





# TAXPAYER ANNUAL LOCAL EARNED INCOME TAX RETURN

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes. Contact your Tax Officer.

\*If you have relocated during the tax year, please supply additional information.

Tax Year 21

| DATES LIVING AT EACH ADDRESS | STREET ADDRESS (No PO Box, RD or RR) | CITY OR POST OFFICE | STATE | ZIP |
|------------------------------|--------------------------------------|---------------------|-------|-----|
| TO                           |                                      |                     |       |     |
| TO                           |                                      |                     |       |     |

\*\*If you need additional space - please see back of form.

|   |  |  |   |
|---|--|--|---|
| LAST NAME, FIRST NAME, MIDDLE INITIAL<br>GALLA, DIVYANSHI |  | SPOUSE'S LAST NAME, FIRST NAME, MIDDLE INITIAL |   |
| STREET ADDRESS (No PO Box, RD or RR)<br>66 TURNER ST      |  |  |   |
| SECOND LINE OF ADDRESS                                    |  |  |   |
| CITY<br>BRIGHTON  |  | STATE<br>MA                                    | ZIP CODE<br>02135   |
| DAYTIME PHONE NUMBER                                      | RESIDENT PSD CODE<br><span style="border: 1px solid black; padding: 2px;">7 0 0 1 0 2</span> | EXTENSION <input type="checkbox"/>             | AMENDED RETURN <input type="checkbox"/> NON-RESIDENT <input type="checkbox"/> |

|  |  |   |
|--|--|---|
| <p>The calculations reported in the first column MUST pertain to the name printed in the column, regardless of whether the husband or wife appears first.<br/><b>Combining income is NOT permitted.</b></p> <p><b>ONLY USE BLACK OR BLUE INK TO COMPLETE THIS FORM</b></p> <p><input checked="" type="checkbox"/> Single <input type="checkbox"/> Married, Filing Jointly <input type="checkbox"/> Married, Filing Separately <input type="checkbox"/> Final Return*</p> | <p style="text-align: center;">Social Security #</p> <p style="text-align: center;"><span style="border: 1px solid black; padding: 2px;">4 4 5 9 1 9 8 9 6</span></p> <p>If you had NO EARNED INCOME, check the reason why:</p> <p><input type="checkbox"/> disabled <input type="checkbox"/> student<br/> <input type="checkbox"/> deceased <input type="checkbox"/> military<br/> <input type="checkbox"/> homemaker <input type="checkbox"/> retired<br/> <input type="checkbox"/> unemployed</p> | <p style="text-align: center;">Spouse's Social Security #</p> <p style="text-align: center;"><span style="border: 1px solid black; padding: 2px;"> </span></p> <p>If you had NO EARNED INCOME, check the reason why:</p> <p><input type="checkbox"/> disabled <input type="checkbox"/> student<br/> <input type="checkbox"/> deceased <input type="checkbox"/> military<br/> <input type="checkbox"/> homemaker <input type="checkbox"/> retired<br/> <input type="checkbox"/> unemployed</p> |
|--|--|---|

|  |                  |              |
|--|------------------|--------------|
| 1. Gross Compensation as Reported on W-2(s). (Enclose W-2s) . . . . .  | 92198 .00        | 0 .00        |
| 2. Unreimbursed Employee Business Expenses. (Enclose PA Schedule UE) . . . .   | 0 .00            | 0 .00        |
| 3. Other Taxable Earned Income * . . . . .   | 0 .00            | 0 .00        |
| <b>4. Total Taxable Earned Income</b> (Subtract Line 2 from Line 1 and add Line 3) . . . .   | <b>92198 .00</b> | <b>0 .00</b> |
| 5. Net Profit (Enclose PA Schedules*) . . . . .<br>NON-TAXABLE S-Corp earnings check this box: <input type="checkbox"/>  | 0 .00            | 0 .00        |
| 6. Net Loss (Enclose PA Schedules*) . . . . .  | 0 .00            | 0 .00        |
| 7. Total Taxable Net Profit (Subtract Line 6 from Line 5. If less than zero, enter zero) . .   | 0 .00            | 0 .00        |
| 8. Total Taxable Earned Income and Net Profit (Add Lines 4 and 7) . . . . .  | 92198 .00        | 0 .00        |
| 9. <b>Total Tax Liability</b> (Line 8 multiplied by 3.0000) . . . . .  | 2766 .00         | 0 .00        |
| 10. Total Local Earned Income Tax Withheld (May not equal W-2 - See Instructions)  | 2777 .00         | 0 .00        |
| 11. Quarterly Estimated Payments/Credit From Previous Tax Year . . . . .   | 0 .00            | 0 .00        |
| 12. Out-of-State or Philadelphia Credits (include supporting documentation) . . . . .  | 0 .00            | 0 .00        |
| 13. <b>TOTAL PAYMENTS and CREDITS</b> (Add Lines 10 through 12) . . . . .  | 2777 .00         | 0 .00        |
| 14. <b>Refund</b> IF MORE THAN \$1.00, enter amount (or select option in 15) . . . . .   | 11 .00           | 0 .00        |
| 15. <b>Credit Taxpayer/Spouse</b> (Amount of Line 13 you want as a credit to your account) . . .<br><input type="checkbox"/> Credit to next year <input type="checkbox"/> Credit to spouse | 0 .00            | 0 .00        |
| 16. <b>EARNED INCOME TAX BALANCE DUE</b> (Line 9 minus Line 13) . . . . .  | 0 .00            | 0 .00        |
| 17. <b>Penalty after April 15*</b> (multiply Line 16 by ) . . . . .  | 0 .00            | 0 .00        |
| 18. <b>Interest after April 15*</b> (multiply Line 16 by ) . . . . .   | 0 .00            | 0 .00        |
| 19. <b>TOTAL PAYMENT DUE</b> (Add Lines 16, 17, and 18) . . . . .  | 0 .00            | 0 .00        |

\*See Instructions REV 03/12/22 PRO

|   |  |                                  |
|---|--|----------------------------------|
| Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete. |  |                                  |
| YOUR SIGNATURE  | SPOUSE'S SIGNATURE (If Filing Jointly) | DATE (MM/DD/YYYY)                |
| PREPARER'S PRINTED NAME & SIGNATURE<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM  |  | PHONE NUMBER<br>( 678 ) 965-9522 |

**Make Check Payable To:** **Mail To:**

Name  
DIVYANSHI GALLA

Social Security Number  
445-91-9896

**Federal Forms W-2**

| # of W2 | * N T / T X B L | TS | N R H | Employer Name<br><br>Employer identification number from box B | Federal wages from box 1<br><br>Medicare wages from box 5 | Pennsylvania (state) compensation from box 16 (See Tax Help) Pennsylvania (state) income tax withheld from box 17 | ST ID |
|---------|-----------------|----|-------|--|---|---|-------|
| 1       |                 | T  |       | MBO PROFESSIONAL SERVICES<br>26-4179224                        | 39,826.   | 39,826.   | PA    |
| 2       |                 | T  |       | PWC ADVISORY SERVICES LLC<br>46-4958214                        | 97,089.   | 47,196.   | PA    |
| 2       | X               | T  |       | PWC ADVISORY SERVICES LLC<br>46-4958214                        |   | 49,893.   | MA    |
|         |                 |    |       |  |   | 0.  |       |
|         |                 |    |       |  |   |   |       |
|         |                 |    |       |  |   |   |       |
|         |                 |    |       |  |   |   |       |

|   | Taxpayer | Spouse |
|---|----------|--------|
| Pennsylvania W-2 . . . . .                            | 87,022.  | 0.     |
| Pennsylvania W-2 to Schedule NRH, line 9 . . . . .    |          |        |
| Federal Form 4137, Unreported Tips, line 6 . . . . .  |          |        |
| Non-Pennsylvania W-2 to Schedule SP, line 6 . . . . . | 49,893.  |        |
| Withholding . . . . .                                 | 2,672.   |        |

**Federal Forms W-2: Local Tax**

| # of W2 | * N T / T X B L | TS | Employer identification number from box B | Locality name | Local wages, tips, etc. (local) from box 18 | Local income tax (local) from box 19 | ST ID |
|---------|-----------------|----|---|---------------|---|--------------------------------------|-------|
| 1       |                 | T  | 26-4179224                                | 700102        | 39,826.                                     | 1,195.                               | PA    |
| 2       |                 | T  | 46-4958214                                | 700102        | 52,372.                                     | 1,582.                               | PA    |
|         |                 |    |   |               |   |                                      |       |
|         |                 |    |   |               |   |                                      |       |

|  | Taxpayer | Spouse |
|--|----------|--------|
| Pennsylvania Local W-2 . . . . .                     | 92,198.  |        |
| Federal Form 4137, Unreported Tips, line 6 . . . . . |          |        |
| Withholding . . . . .                                | 2,777.   |        |

**Excess Reimbursements**

| * | Description | Employer's EIN | T/S | Amount |
|---|-------------|----------------|-----|--------|
|   |             |                |     |        |
|   |             |                |     |        |
|   |             |                |     |        |

|                                 | Taxpayer | Spouse |
|---------------------------------|----------|--------|
| Excess Reimbursements . . . . . |          |        |

**Miscellaneous Compensation from Federal Forms 1099MISC, 1099K, 1099NEC, and other statements**

| *                        | Payer Name | Payer EIN | T/S | Code | PA Taxable Comp. | PA Tax Withheld | Fed. Income |
|--------------------------|------------|-----------|-----|------|------------------|-----------------|-------------|
| <input type="checkbox"/> |            |           |     |      |                  |                 |             |
| <input type="checkbox"/> |            |           |     |      |                  |                 |             |
| <input type="checkbox"/> |            |           |     |      |                  |                 |             |

**Pennsylvania Payment type:**

- |   |  |
|---|--|
| <b>A</b> Executor fee   | <b>H</b> Other nonemployee compensation.<br>Describe: _____                  |
| <b>B</b> Jury duty pay  | <b>I</b> Employer sponsored retirement/pension/deferred compensation plan    |
| <b>C</b> Director's fee   | <b>J</b> Distribution from IRA (Traditional or Roth)                         |
| <b>D</b> Expert witness fee   | <b>K</b> Distribution from Life Insurance, Annuity or Endowment Contracts    |
| <b>E</b> Honorarium   | <b>L</b> Distribution from Charitable Gift Annuities                         |
| <b>F</b> Covenant not to compete  | <b>M</b> Distribution from Employee Stock Ownership Plan.<br>Describe: _____ |
| <b>G</b> Damages or settlement for lost wages, other than personal injury | <b>N</b> Fiduciary fees from a trust   |
|   | <b>O</b> Other income not listed above<br>Describe: _____                    |

|  |                 |               |
|--|-----------------|---------------|
|  | <b>Taxpayer</b> | <b>Spouse</b> |
| Miscellaneous Compensation from Form 1099MISC/1099K/1099NEC. . . . . | _____           | _____         |
| Withholding . . . . .  | _____           | _____         |

**Compensation from Federal Forms 1099R**

| *                        | Payer's EIN<br>Payer's Name | T<br>S | Fed<br># | PA<br>Type | Gross<br>Distribution | Basis | PA Taxable | PA Tax<br>Withheld |
|--------------------------|-----------------------------|--------|----------|------------|-----------------------|-------|------------|--------------------|
| <input type="checkbox"/> |                             |        |          |            |                       |       |            |                    |
| <input type="checkbox"/> |                             |        |          |            |                       |       |            |                    |
| <input type="checkbox"/> |                             |        |          |            |                       |       |            |                    |
| <input type="checkbox"/> |                             |        |          |            |                       |       |            |                    |

\* Enter an 'X' if this income is **Not** subject to Pennsylvania tax - PA Part-Year and Nonresidents Only.

**Pennsylvania Distribution type:**

- |   |   |
|---|---|
| <b>N</b> No entry   | <b>I22</b> I'm not eligible yet; plan is eligible in PA |
| <b>I31</b> PA school, state, or municipal employee plan                                       | <b>J1</b> Traditional or Roth IRA; I'm over 59.5        |
| <b>I11</b> United Mine Workers pension  | <b>J2</b> Traditional or Roth IRA; I'm under 59.5       |
| <b>I32</b> Military pension   | <b>K2</b> Non-qualified deferred compensation plan      |
| <b>I33</b> U.S. Civil service retirement/disability/annuity                                   | <b>K3</b> Life insurance or endowment                   |
| <b>K1</b> Annuity or Non-civil service disability (including Qual Joint Survivorship Annuity) | <b>L</b> Distribution from Charitable Gift Annuities    |
| <b>I21</b> Early distribution from a retirement plan  | <b>M1</b> ESOP: Allocated ESOP Stock Dividend           |
| <b>I12</b> Rollover   | <b>M2</b> ESOP: Non-Allocated ESOP Stock Dividend       |
| <b>I13</b> I'm eligible; plan is eligible (no PA tax)   | <b>M3</b> KSOP: Taxable ESOP within a 401(k)            |
|   | <b>M4</b> KSOP: Nontaxable ESOP within a 401(k)         |

|  |                 |               |
|--|-----------------|---------------|
|  | <b>Taxpayer</b> | <b>Spouse</b> |
| Distribution from Life Insurance, Annuity, Endowment Contracts or . . . . . ineligible retirement plans (see Tax Help FAQ's for more info) . . . . . | _____           | _____         |
| Distribution from Charitable Gift Annuities . . . . .  | _____           | _____         |
| Compensation from Form 1099R (eligible retirement plans) . . . . .   | _____           | _____         |
| Withholding . . . . .  | _____           | _____         |

**Total Gross Compensation**

|   |                 |               |
|---|-----------------|---------------|
|   | <b>Taxpayer</b> | <b>Spouse</b> |
| Total gross compensation to Form PA-40 line 1a . . . . .          | 87,022.         | 0.            |
| Total Schedule NRH gross compensation to PA-40, line 12 . . . . . | _____           | _____         |
| Withholding to Form PA-40 line 13 . . . . .                       | 2,672.          | _____         |

|  |         |
|--|---------|
| Total gross compensation to Form PA-40 line 1a . . . . . | 87,022. |
|--|---------|

\* Enter an 'X' if this income is **Not** subject to Pennsylvania tax.