



# 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 AAYUSH SINGHAL	Last name	Your Social Security number 129598018
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If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
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Present street address (and apartment number)  
660 OCEAN AVE APT NO 336

City/Town/Post Office REVERE	State MA	Zip 02151	Filing status: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing separately	<input type="checkbox"/> Married filing jointly <input type="checkbox"/> Head of household
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### 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).....	<b>1</b>	32196
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36).....	<b>2</b>	875
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38).....	<b>3</b>	
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42).....	<b>4</b>	749
5 Refund amount (from Form 1, line 52, or Form 1-NR/PY, line 56).....	<b>5</b>	
6 Tax due (from Form 1, line 53, or Form 1-NR/PY, line 57).....	<b>6</b>	126

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

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN	Date 03302022	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 03302022	EIN 301017196	<input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address SYAM PRIYA RAM SAGAR GUPTA TALLAM 2530 PEBBLE CREEK LN CUMMING	City/Town	State Zip GA 30041	

IF YOU ARE MAILING THE FORM PV WITH THE PAYMENT BY ITSELF, MAIL IT WITH THE PAYMENT TO:  
MASSACHUSETTS DEPARTMENT OF REVENUE  
PO BOX 7062  
BOSTON, MA 02204

▼ DETACH HERE ▼

REV 03/22/22 PRO

**2021 Form PV**  
**Massachusetts Income Tax Payment Voucher**

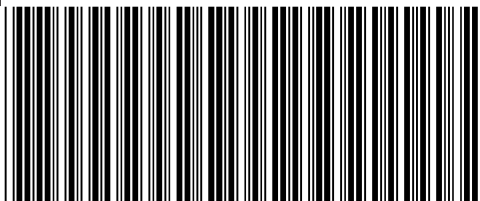
Payment for period end date (mm/dd/yyyy)	Tax type	Voucher type	ID type	Vendor code
12/31/2021	053	01	005	1555
Name of taxpayer	Social Security number		Amount enclosed	
AA YUSH SINGHAL	129598018		\$ 126.00	
Name of taxpayer's spouse	Social Security number of taxpayer's spouse			
Street address	City/Town	State	Zip	
660 OCEAN AVE APT NO 336	REVERE	MA	02151	
Phone	E-mail	Fill in if name/address changed since 2020		
813-998-4816	AA YUSH.VRF102@GMAIL.COM	<input type="checkbox"/>		

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.

Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



00100129598018 123121 0000000000 053 010051555 00000126001



# 2021 Form 1

MA21001011555

## Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

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

Year beginning

Ending

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129598018

660 OCEAN AVE

REVERE

MA 02151

336

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

a. Total federal income 32196

b. Federal adjusted gross income 29696

### 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)

\$1 You	\$1 Spouse	TOTAL
You	Spouse	
You	Spouse	
You	Spouse	
You	Spouse	
Fill in if noncustodial parent		
Fill in if filing Schedule TDS		
Fill in if filing Schedule FCI		
Fill in if reporting crypto currency		

### 2. Exemptions

a. Personal exemptions

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

c. Age 65 or over before 2022 You + Spouse =

d. Blindness You + Spouse =

e. Medical/dental

f. Adoption

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

<b>2a</b>	4400
× \$1,000 = <b>2b</b>	
× \$700 = <b>2c</b>	
× \$2,200 = <b>2d</b>	
<b>2e</b>	
<b>2f</b>	
<b>2g</b>	4400

**SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**

Your signature

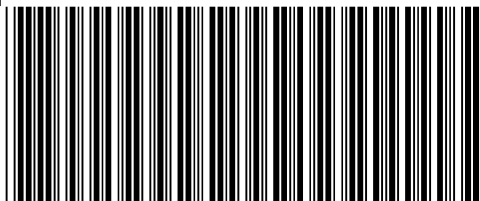
Date

Spouse's signature

Date

813-998-4816

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



# 2021 Form 1, pg. 2

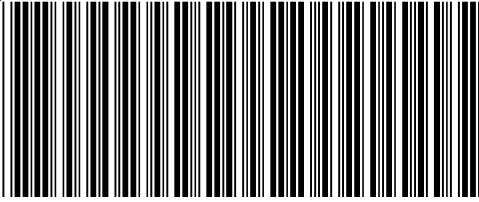
MA21001021555

Massachusetts Resident Income Tax Return

129598018

3.	Wages, salaries, tips	3	32196
4.	Taxable pensions and annuities	4	
5.	Mass. bank interest: a. <span style="margin-left: 150px;">- b. exemption</span>	= 5	
6a.	Business/profession income/loss	6a	
6b.	Farming income/loss	6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	7	
8a.	Unemployment	8a	
8b.	Mass. lottery winnings	8b	
9.	Other income from Schedule X, line 6	9	
10.	<b>TOTAL 5.0% INCOME</b>	10	32196
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	11a	291
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	11b	
12.	Reserved for future use	12	
13.	Reserved for future use	13	
14.	Rental deduction. a.	÷ 2 = 14	
15.	Other deductions from Schedule Y, line 19	15	2500
16.	<b>Total deductions.</b> Add lines 11 through 15	16	2791
17.	<b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. Not less than "0"	17	29405
18.	Exemption amount	18	4400
19.	<b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. Not less than "0"	19	25005
20.	<b>INTEREST AND DIVIDEND INCOME</b>	20	
21.	<b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 19 and 20	21	25005

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

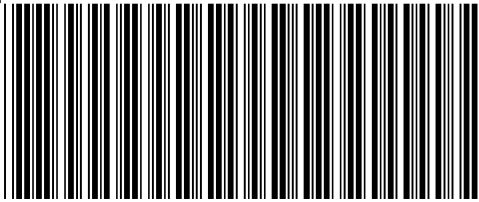


**2021 Form 1, pg. 3**

MA21001031555

Massachusetts Resident Income Tax Return  
129598018

<b>22. TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	<b>22</b>	1250
<b>23. 12% INCOME.</b> Not less than "0." a.	<b>23</b>	
	x .12 =	
<b>24. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."</b> Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 20, 23 or 24	<b>24</b>	
<b>25. Credit recapture amount</b> (from Credit Recapture Schedule)	<b>25</b>	
<b>26. Additional tax on installment sale</b>	<b>26</b>	
<b>27. If you qualify for No Tax Status,</b> fill in and enter "0" on line 28		
<b>28. TOTAL INCOME TAX.</b> Add lines 22 through 26	<b>28</b>	1250
<b>29. Limited Income Credit</b>	<b>29</b>	
<b>30. Income tax due to another state or jurisdiction</b>	<b>30</b>	375
<b>31. Other credits from Credit Manager Schedule</b>	<b>31</b>	
<b>32. INCOME TAX AFTER CREDITS.</b> Subtract the total of lines 29 through 31 from line 28. <b>Not less than "0"</b>	<b>32</b>	875
<b>33. Voluntary Contributions</b>		
a. Endangered Wildlife Conservation	<b>33a</b>	
b. Organ Transplant Fund	<b>33b</b>	
c. Massachusetts Public Health HIV and Hepatitis Fund	<b>33c</b>	
d. Massachusetts U.S. Olympic Fund	<b>33d</b>	
e. Massachusetts Military Family Relief Fund	<b>33e</b>	
f. Homeless Animal Prevention and Care	<b>33f</b>	
Total. Add lines 33a through 33f	<b>33</b>	
<b>34. Use tax due on Internet, mail order and other out-of-state purchases</b>	<b>34</b>	
<b>35. Health care penalty</b> a. You + b. Spouse	<b>35</b>	
<b>36. Amended return only.</b> Overpayment from original return	<b>36</b>	
<b>37. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 32 through 36	<b>37</b>	875



2021 Form 1, pg. 4

MA21001041555

Massachusetts Resident Income Tax Return
129598018

Table with 3 columns: Line number, Description, and Amount. Includes items like Massachusetts income tax withheld, 2020 overpayment, and Total amount.

Direct deposit of refund. Type of account: checking or savings. RTN # and account # fields.

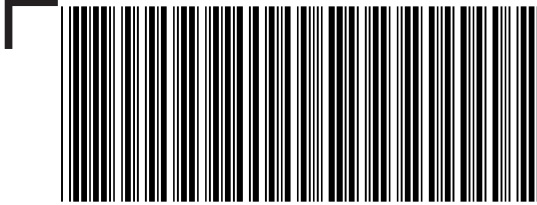
Line 53: Tax due. Pay online at www.mass.gov/dor/payonline. Includes interest, penalty, and M-2210 amount.

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

I do not want preparer to file my return electronically
Print paid preparer's name: SYAM PRIYA RAM SAGAR GUPTA TALLAM
Paid preparer's signature: SYAM PRIYA RAM SAGAR GUPTA TALLAM

(this may delay your refund)
Date: 03302022
Check if self-employed
Paid preparer's phone: 678-965-9522
Paid preparer's SSN/PTIN: P02082703
Paid preparer's EIN: 30-1017196

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



# 2021 Schedule Y

MA21SYY011555

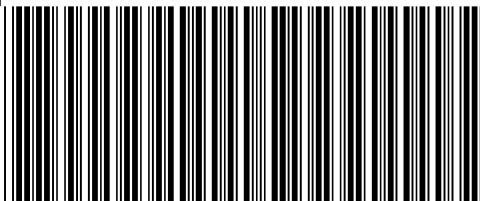
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## Schedule Y. Other Deductions

1. [RESERVED]	1	
2. Penalty for early savings withdrawal	2	
3. Alimony paid	3	
4. Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F Income exempt under U.S. tax treaty	4	
5. Moving expenses	5	
6. Medical savings account deduction	6	
7. Self-employed health insurance deduction	7	
8. Health savings accounts deduction	8	
9a. Certain qualified deductions from U.S. Form 1040	9a	
9b. Certain business expenses from U.S. Form 1040	9b	
9c. Qualified unemployment deduction	9c	
10. Student loan interest	10	2500
11. College Tuition Deduction (full-year residents only)	11	
12. Undergraduate student loan interest deduction	12	
13. Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	13	
14. Claim of right deduction	14	
15. Commuter deduction	15	
16. Human organ donation deduction (full-year residents only)	16	
17. Certain gambling losses	17	
18. Prepaid tuition or college savings program deduction	18	
19. Total other deductions. Add lines 1 through 18	19	2500



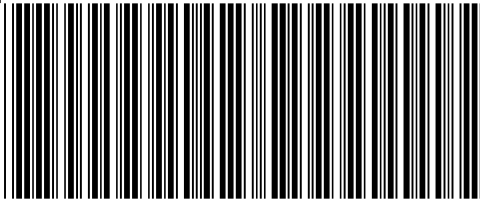
## 2021 Schedule OJC

MA21655011555

Income Tax Paid to Other Jurisdictions

AAYUSH	SINGHAL	129598018
Two-letter state or jurisdiction postal code	Amount of income on which you paid taxes	Total tax due before credits, W-2 withholding and payments
GA	12973	375





**2021 Schedule INC**

MA21INC011555

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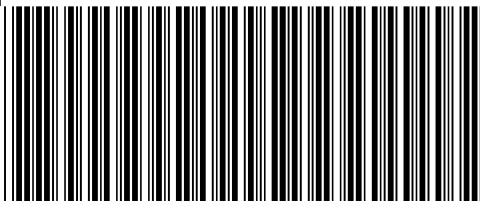
**Form W-2 and 1099 Information**

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
262188108	749	15423			W2

TOTALS

749

15423



# 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    03161997    1b. Spouse's date of birth    1c. Family size    1

2. Federal adjusted gross income    2    29696

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

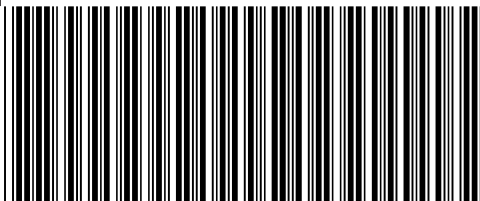
<b>4a.</b> Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	You	Spouse
<b>4b.</b> MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	Spouse
<b>4c.</b> Medicare (including a replacement or supplemental plan). Fill in and go to line 5	You	Spouse
<b>4d.</b> U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5	You	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.	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

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### 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

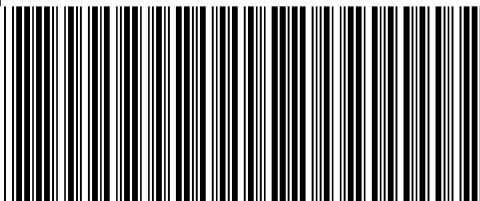
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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? | <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.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| 11. 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.

- |  |           |        |     |    |
|--|-----------|--------|-----|----|
| 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? | <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.**

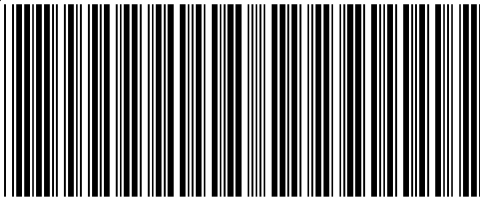
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2021 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing 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 M-2210**

MA21653011555

Underpayment of Massachusetts Estimated  
Income Tax

AAYUSH SINGHAL

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You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2022.

You were a resident of Massachusetts for 12 months and not liable for taxes during 2020.

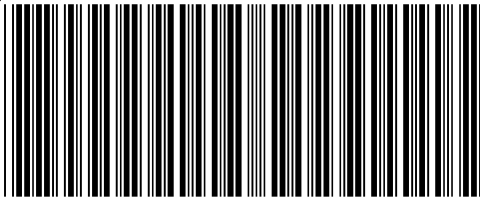
Your estimated payments and withholding equal or exceed your 2020 tax (where taxable year was 12 months and a return was filed).

**Part 1. Required annual payment**

1. 2021 tax	1	1250
2. Total credits	2	375
3. Balance	3	875
4. Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman	4	700
5. Enter 2020 tax liability after credits	5	
6. Enter the smaller of line 4 or line 5	6	700

**Part 2. Figuring your underpayment**

7. Enter in col's. a through d (respectively) the installment dates of the 15th day of the 4th, 6th and 9th months of the taxable year and the 1st month of the succeeding taxable year	7	- Installment due dates -			
		<b>a. April 15, 2021</b>	<b>b. June 15, 2021</b>	<b>c. Sept. 15, 2021</b>	<b>d. Jan. 15, 2022</b>
		04152021	06152021	09152021	01152022
8. Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	8	175	175	175	175
9. Estimated taxes paid and taxes withheld for each installment	9	187	187	187	188
10. Overpayment of previous installments	10				
11. Total	11				
12. Overpayment	12				
13. Underpayment	13				



**2021 M-2210 pg. 2**

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Underpayment of Massachusetts Estimated  
Income Tax

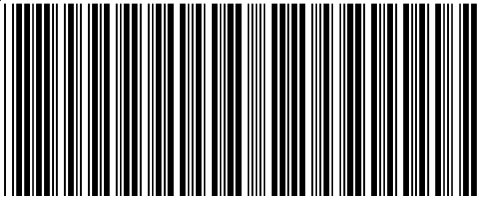
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**Part 3. Figuring your underpayment penalty**

- 14. Enter the date you paid the amount in line 13 or the 15th day of the 4th month after the close of the taxable year, whichever is earlier 14
- 15. Number of days from the due date of installment to the date shown in line 14 15
- 16. Number of days in line 15 after 4/15/21 and before 7/1/21 16
- 17. Number of days in line 15 after 6/30/21 and before 10/1/21 17
- 18. Number of days in line 15 after 9/30/21 and before 1/1/22 18
- 19. Number of days in line 15 after 12/31/21 and before 4/15/22 19
- 20. Underpayment in line 13 × (number of days in line 16 ÷ 365) × 4% 20
- 21. Underpayment in line 13 × (number of days in line 17 ÷ 365) × 4% 21
- 22. Underpayment in line 13 × (number of days in line 18 ÷ 365) × 4% 22
- 23. Underpayment in line 13 × (number of days in line 19 ÷ 365) × 4% 23
- 24. Penalty. Add all amounts shown in lines 20 through 23. Enter this amount on Form 1, line 53; Form 1-NR/PY, line 57; or Form 3M 24

SEE STMT



### 2021 M-2210 pg. 3

MA21653031555

Underpayment of Massachusetts Estimated  
Income Tax

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### Part 4. Annualized income installment method

- Installment due dates -

		Jan. 1-March 31	Jan. 1-May 31	Jan. 1-August 31	Jan. 1-Dec. 31
1. Taxable 5.0% income each period (including long-term capital gain income taxed at 5.0%)	1				
2. Annualization amount	2	4	2.4	1.5	1
3. Multiply line 1 by line 2	3				
4. Tax on amount in line 3. Multiply line 3 by .05	4				
5. Taxable 12% income each period	5				
6. Annualization amount	6	4	2.4	1.5	1
7. Multiply line 5 by line 6	7				
8. Tax on amount in line 7. Multiply line 7 by .12	8				
9. Total tax. Add lines 4 and 8	9				
10. Total credits	10				
11. Total tax after credits	11				
12. Applicable percentage	12	20%	40%	60%	80%
13. Multiply line 11 by line 12	13				
14. Enter the combined amounts of line 20 from all preceding periods		14			
15. Subtract line 14 from line 13. Not less than "0"	15				
16. Divide line 6 of Form M-2210 by 4 and enter result in each column	16				
17. Enter the amount from line 19 of this worksheet for the preceding column		17			
18. Add lines 16 and 17	18				
19. If line 18 is more than line 15, subtract line 15 from line 18. Otherwise enter "0"	19				
20. Enter the smaller of line 15 or line 18 here and on Form M-2210, line 8	20				