

# IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**  
▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name HEMANTH KUMAR KOLLURU	Social security number 681-31-7124
Spouse's name SPURTHI TALLAM	Spouse's social security number 748-29-9600

## Part I Tax Return Information — Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income . . . . .	1	92,521.
2 Total tax . . . . .	2	7,578.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	15,956.
4 Amount you want refunded to you . . . . .	4	8,378.
5 Amount you owe . . . . .	5	

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

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

### Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

1	7	1	2	4
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

9	9	6	0	0
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 as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication — Practitioner PIN Method Only

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

2	2	2	4	9	6	6	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

  
Don't enter all zeros

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

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

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

Your first name and middle initial HEMANTH KUMAR	Last name KOLLURU	<b>Your social security number</b> 681-31-7124	
If joint return, spouse's first name and middle initial SPURTHI	Last name TALLAM	<b>Spouse's social security number</b> 748-29-9600	
Home address (number and street). If you have a P.O. box, see instructions. 92 COLONIAL VILLAGE		Apt. no.	<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. AMHERST		State MA	
Foreign country name		Foreign province/state/country	
Foreign postal code		ZIP code 01002	

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  **Yes**  **No**

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

**Age/Blindness** **You:**  Were born before January 2, 1958  Are blind **Spouse:**  Was born before January 2, 1958  Is blind

**Dependents** (see instructions):

If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
	Child tax credit	Credit for other dependents				
	<input type="checkbox"/>	<input type="checkbox"/>				
	<input type="checkbox"/>	<input type="checkbox"/>				
	<input type="checkbox"/>	<input type="checkbox"/>				
	<input type="checkbox"/>	<input type="checkbox"/>				

<b>Income</b>  Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.  If you did not get a Form W-2, see instructions.  Attach Sch. B if required.  <b>Standard Deduction for—</b> • Single or Married filing separately, \$12,950 • Married filing jointly or Qualifying surviving spouse, \$25,900 • Head of household, \$19,400 • If you checked any box under Standard Deduction, see instructions.	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b>	101,203.
	<b>b</b> Household employee wages not reported on Form(s) W-2	<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions)	<b>1c</b>	
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26	<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29	<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6	<b>1g</b>	
	<b>h</b> Other earned income (see instructions)	<b>1h</b>	0.
	<b>i</b> Nontaxable combat pay election (see instructions)	<b>1i</b>	
	<b>z</b> Add lines 1a through 1h	<b>1z</b>	101,203.
	<b>2a</b> Tax-exempt interest	<b>2a</b>	
	<b>3a</b> Qualified dividends	<b>3a</b>	20.
	<b>4a</b> IRA distributions	<b>4a</b>	
	<b>5a</b> Pensions and annuities	<b>5a</b>	
	<b>6a</b> Social security benefits	<b>6a</b>	
<b>b</b> Taxable interest	<b>2b</b>		
<b>b</b> Ordinary dividends	<b>3b</b>	20.	
<b>b</b> Taxable amount	<b>4b</b>		
<b>b</b> Taxable amount	<b>5b</b>		
<b>b</b> Taxable amount	<b>6b</b>		
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>			
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	<b>7</b>	2.	
<b>8</b> Other income from Schedule 1, line 10	<b>8</b>	-8,704.	
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	92,521.	
<b>10</b> Adjustments to income from Schedule 1, line 26	<b>10</b>		
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	92,521.	
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b>	25,900.	
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>		
<b>14</b> Add lines 12 and 13	<b>14</b>	25,900.	
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	<b>15</b>	66,621.	

Table with 2 columns: Description and Amount. Rows 16-24 under 'Tax and Credits' section. Total tax amount is 7,578.

Table with 2 columns: Description and Amount. Rows 25-33 under 'Payments' section. Total payments amount is 15,956.

Table with 2 columns: Description and Amount. Rows 34-36 under 'Refund' section. Amount of refund is 8,378.

Table with 2 columns: Description and Amount. Rows 37-38 under 'Amount You Owe' section. Total amount owed is 7,578.

Third Party Designee section. Includes checkboxes for 'Yes' and 'No', and fields for name, phone, and PIN.

Sign Here section. Includes signature lines for taxpayer and spouse, occupation fields (BUSINESS DEVELOPMENT ANAL, STUDENT), and date fields.

Paid Preparer Use Only section. Includes fields for preparer name, signature, date, PTIN, firm name, address, and phone number.

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
HEMANTH KUMAR KOLLURU & SPURTHI TALLAM

Your social security number  
681-31-7124

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	-8,704.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>	-8,704.

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

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

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

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment  
Sequence No. **12**

Name(s) shown on return HEMANTH KUMAR KOLLURU & SPURTHI TALLAM	Your social security number 681-31-7124
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Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> (                    )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	52.	50.		2.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> (                    )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> 2.

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>	<b>16</b>	2.
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( )
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  
**HEMANTH KUMAR KOLLURU & SPURTHI TALLAM** Social security number or taxpayer identification number  
**681-31-7124**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ROBINHOOD SECURITIES LLC	01/01/22	12/31/22	52.	50.			2.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) . . .				52.	50.			2.

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.



**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **13**

Name(s) shown on return

HEMANTH KUMAR KOLLURU & SPURTHI TALLAM

Your social security number

681-31-7124

**Part I Income or Loss From Rental Real Estate and Royalties**

**Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** H.NO 35-5-36 LAKSHMI NAGAR GOPALAPURAM HANAMAKONDA, WARANGAL, TELANGANA IN 506009

**B** \_\_\_\_\_  
**C** \_\_\_\_\_

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

**Type of Property:**

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

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	520.		
<b>4</b> Royalties received . . . . .			
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .			
<b>6</b> Auto and travel (see instructions) . . . . .			
<b>7</b> Cleaning and maintenance . . . . .	600.		
<b>8</b> Commissions . . . . .			
<b>9</b> Insurance . . . . .			
<b>10</b> Legal and other professional fees . . . . .			
<b>11</b> Management fees . . . . .	1,124.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)			
<b>13</b> Other interest . . . . .			
<b>14</b> Repairs . . . . .	3,100.		
<b>15</b> Supplies . . . . .	2,860.		
<b>16</b> Taxes . . . . .			
<b>17</b> Utilities . . . . .	1,540.		
<b>18</b> Depreciation expense or depletion . . . . .			
<b>19</b> Other (list) _____			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	9,224.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	-8,704.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	( 8,704. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	23a	520.	
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	23b		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	23c		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	23d		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	23e	9,224.	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	25	( 8,704. )	
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26	-8,704.	



221010013

Keep this form for your records. Do not send this form to the State of Maryland unless specifically requested to do so. See Instructions.

Print Using Blue or Black Ink Only.

HEMANTH KUMAR First Name MI KOLLURU Last Name 681317124 SSN/Taxpayer Identification Number
SPURTHI Spouse's First Name MI TALLAM Spouse's Last Name 748299600 SSN/Taxpayer Identification Number

Part I Tax Return Information (whole dollars only)

- 1. Amount of overpayment to be applied to 2023 estimated tax . . . . . 1. .00
2. Amount of overpayment to be refunded to you . . . . . REFUND 2. 45.00
3. Total amount due (Pay in full by April 15, 2023. See instructions.) . . . . . 3. .00

Part II Taxpayer Declaration and Signature Authorization

Under penalties of perjury, I declare that I have compared the information contained on my electronic return with the information that I provided to my Electronic Return Originator (ERO) or entered on-line and that the name(s) and amounts described above agree with the amounts shown on the corresponding lines of my 2022 Maryland electronic income tax return.

Your PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter or generate my PIN 17124 as my signature on my tax year 2022 electronically filed income tax return. Enter five digits. Do not enter all zeros.

[ ] I will enter my PIN as my signature on my tax year 2022 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter or generate my PIN 99600 as my signature on my tax year 2022 electronically filed income tax return. Enter five digits. Do not enter all zeros.

[ ] I will enter my PIN as my signature on my tax year 2022 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

Practitioner PIN Method Returns Only

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 22249661989 Do not enter all zeros.

I certify this numeric entry is my PIN, which is my signature for the tax year 2022 electronically filed income tax return for the taxpayer(s). I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and the Maryland MeF Handbook for Authorized e-file Providers.

ERO's signature \_\_\_\_\_ Date 02282023

DO NOT MAIL



225050013

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2022, ENDING \_\_\_\_\_

681317124 Social Security Number 748299600 Spouse's Social Security Number

HEMANTH KUMAR First Name MI

KOLLURU Last Name

SPURTHI Spouse's First Name MI

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit www.ssa.gov.

TALLAM Spouse's Last Name

92 COLONIAL VILLAGE Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

ANNE ARUND Maryland County

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

City, Town or Taxing Area Name of county and incorporated city, town or special taxing area in which you were employed on the last day of the taxable period if you earned wages in Maryland. (See Instruction 6.)

AMHERST MA 01002 City or Town State ZIP Code + 4

Foreign Country Name Foreign Province/State/County

Foreign Postal Code

FILING STATUS See Instruction 1 to determine if you are required to file.

- 1. Single (If you can be claimed on another person's tax return, use Filing Status 6.)
2. Married filing joint return or spouse had no income
3. Married filing separately, Spouse's SSN
4. Head of household
5. Qualifying widow(er) with dependent child
6. Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 8.)

RESIDENCE INFORMATION See Instruction 9.

Enter 2-letter state code for your state of legal residence. MA
If PA resident, enter both County and City, Borough or Township
Were you a resident of another state for the entire year of 2022? If no, attach explanation.
Are you or your spouse a member of the military?
Did you file a Maryland income tax return for 2021? Yes No If "Yes," was it a Resident or a Nonresident return?
Dates you resided in Maryland for 2022. If none, enter "NONE": FROM None TO None (MMDDYYYY).
Check here for Maryland taxes withheld in error. (See Instruction 4.)

EXEMPTIONS See Instruction 10. Check appropriate box(es). NOTE: If you are claiming dependents, you must attach the Dependents' Information Form 502B to this form in order to receive the applicable exemption amount.

- A. Yourself Spouse Enter number checked 2 See Instruction 10 A. \$ 6400.00
B. 65 or over Blind Enter number checked X \$1,000 B. \$ .00
C. Enter number from line 3 of Dependent Form 502B See Instruction 10 C. \$ .00
D. Enter Total Exemptions (Add A, B and C.) Total Amount D. \$ 6400.00



225050113

Name HEMANTH KUMAR KOLLURU & SPURTHI TALLAM SSN 681317124

INCOME AND ADJUSTMENTS INFORMATION

Table with 4 columns: (1) FEDERAL INCOME (LOSS), (2) MARYLAND INCOME (LOSS), (3) NON-MARYLAND INCOME (LOSS). Rows include Wages, salaries, tips, etc.; Taxable interest income; Dividend income; Taxable refunds, credits or offsets of state and local income taxes; Alimony received; Business income or (loss); Capital gain or (loss); Other gains or (losses) (from federal Form 4797); Taxable amount of pensions, IRA distributions, and annuities; Rents, royalties, partnerships, estates, trusts, etc. (Circle appropriate item.); Farm income or (loss); Unemployment compensation (insurance); Taxable amount of Social Security and Tier 1 Railroad Retirement benefits; Other income (including lottery or other gambling winnings); Total income (Add lines 1 through 14.); Total adjustments to income from federal return (IRA, alimony, etc.); Adjusted gross income (Subtract line 16 from line 15.)

ADDITIONS TO INCOME (See Instruction 12.)

Table with 2 columns: Description, Amount. Rows include Non-Maryland loss and adjustments; Other (Enter code letter(s) from Instruction 12.); Total additions (Add lines 18 and 19. See instructions.); Total federal adjusted gross income and Maryland additions (Add lines 17 (Column 1) and 20.)

SUBTRACTIONS FROM INCOME (See Instruction 13.)

Table with 2 columns: Description, Amount. Rows include Taxable Military Income of Nonresident; Other (Enter code letter(s) from Instruction 13.); Total subtractions (Add lines 22 and 23. See instructions.); Maryland adjusted gross income before subtraction of non-Maryland income. (Subtract line 24 from line 21.)

DEDUCTION METHOD See Instruction 15. (All taxpayers must select one method and check the appropriate box.)

Table with 2 columns: Description, Amount. Rows include a. STANDARD DEDUCTION METHOD (Enter amount on line 26a.) [X] 26a. 4850.00; ITEMIZED DEDUCTION METHOD (Complete lines 26b, c and d.) [ ] 26b. Total federal itemized deductions (from line 17, federal Schedule A); 26c. State and local income taxes (See Instruction 16.); 26d. Net itemized deductions (Subtract line 26c from line 26b.); 26e. Deduction amount (Multiply lines 26a or 26d by the AGI factor.) 1.000000 (from worksheet in Instruction 14.); 27. Net income (Subtract line 26 from line 25.); 28. Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10; 29. Enter your AGI factor (from worksheet in Instruction 14); 30. Maryland exemption allowance (Multiply line 28 by line 29.); 31. Taxable net income (Subtract line 30 from line 27.) Figure tax on Form 505NR.

MARYLAND TAX COMPUTATION - COMPLETE FORM 505NR BEFORE CONTINUING.

Table with 2 columns: Description, Amount. Rows include a. Maryland tax from line 16 of Form 505NR (Attach Form 505NR.); b. Special nonresident tax from line 17 of Form 505NR (Attach Form 505NR.); c. Total Maryland tax (Add lines 32a and 32b.); 33. Poverty level credit from worksheet in Instruction 20.



225050213

Name HEMANTH KUMAR KOLLURU & SPURTHI TALLAM SSN 681317124

Table with 2 columns: Line number and Amount. Rows include 34-53 with various tax credits, contributions, and payments. Total amount due is \$1.

DIRECT DEPOSIT OF REFUND (See Instruction 22.) Verify that all account information is correct and clearly legible. If you are requesting direct deposit of your refund, complete the following. For Splitting Direct Deposit, use Form 588.

- Check here if this refund will go to an account outside of the United States.
Check here if you authorize the State of Maryland to issue your refund by direct deposit.

54a. Type of account: [X] Checking [ ] Savings
54b. Routing Number (9-digits) 221381540
54c. Account Number 1035499150
54d. Name(s) as it appears on the bank account

Check here if you authorize your preparer to discuss this return with us. Check here if you authorize your paid preparer not to file electronically. Check here if you agree to receive your 1099G Income Tax Refund statement electronically (See Instruction 25).

Your signature Date Spouse's signature Date
6073798041 Taxpayer(s) daytime phone number
SYAM PRIYA RAM SAGAR GUPTA TALLAM Signature of Preparer other than taxpayer (Required by Law)
245 ROONEY CT Street address of Preparer/Firm
GLOBAL TAXES LLC Printed name of the Preparer/Firm's name
E BRUNSWICK NJ 08816 City, State, ZIP Code + 4
6789659522 Telephone number of Preparer
P02082703 Preparer's PTIN (Required by Law)

CODE NUMBERS (3 digits per line)



225050313

**For returns filed without payments, mail your completed return to:**

Comptroller of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001

To make an online payment, scan the QR code below and follow instructions.

**For returns filed with payments, attach check or money order to Form PV. Make checks payable to Comptroller of Maryland. Do not attach Form PV or check/money order to Form 505. Place Form PV with attached check/money order on TOP of Form 505 and mail to:**

Comptroller of Maryland  
Payment Processing  
PO Box 8888  
Annapolis, MD 21401-8888

**MARYLAND  
FORM  
505NR**

**NONRESIDENT  
INCOME TAX  
CALCULATION**

ATTACH TO YOUR TAX RETURN



22505N013

**2022**

Print Using  
Blue or Black Ink Only

HEMANTH KUMAR	MI	KOLLURU	681317124
First Name		Last Name	Social Security Number
SPURTHI	MI	TALLAM	748299600
Spouse's First Name		Spouse's Last Name	Spouse's Social Security Number

**If you are filing Form 505, use the Form 505NR Instructions appearing on page 2 of this form.  
If you are filing Form 515, use the Form 505NR Instructions appearing in Instruction 18 of the Form 515 Instructions.**

**PART I - CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODIFICATIONS**

1. Enter Taxable net income from Form 505, line 31 (or Form 515, line 32) . . . . .	1.	89975	.00
2. Enter tax from Tax Table or Computation Worksheet Schedules I or II. Continue to Part II. . . . .	2.	4221	.00

**PART II - CALCULATION OF MARYLAND TAX**

3. Enter your federal adjusted gross income from Form 505 (or Form 515), line 17 (Column 1) . . . . .	3.	92521	.00
3a. Earned Income (See instructions.) . . . . .	▶ 3a.	101203	.00
4. Enter your federal adjusted gross income plus additions from Form 505 (or 515) line 21. . . . .	4.	101225	.00
5. Enter the Taxable Military Income of a Nonresident from line 22 of Form 505. . . . .	5.		.00
6a. Enter your subtractions from line 23 of Form 505 or Form 515 . . . . .	6a.		.00
6b. Enter non-Maryland income from Form 505 (or 515) not included on lines 5 or 6a of this form (See instructions.) . . . . .	▶ 6b.	95453	.00
7. Add lines 5 through 6b. . . . .	7.	95453	.00
8. Maryland Adjusted Gross Income. Subtract line 7 from line 4. . . . .	8.	5772	.00

**If you are using the standard deduction, recalculate the standard deduction based on the income on line 8 and enter on line 8a . . . . .** 8a. 3200 .00

9. Maryland Income Factor. Divide line 8 by line 3. The factor cannot exceed 1.000000 and cannot be less than 0. If line 8 is 0 or less, the factor is 0. If line 8 is greater than 0 and line 3 is 0 or less, the factor is 1.000000. . . . .	9.	.062386	
10. Deduction amount. If you are using the standard deduction, multiply the standard deduction on line 8a by line 9 of this form and enter on line 10a . . . . .	10a.	200	.00
If you are itemizing your deductions, multiply the deduction on Form 505, line 26d, by line 9 of this form and enter on line 10b. . . . .	10b.		.00

**Form 515 Users, see Instruction 18 in Form 515 Instructions.**

11. Net income (Subtract line 10a or 10b from line 8.) . . . . .	11.	5572	.00
12. Exemption amount. Multiply the total exemption amount on Form 505, line 28 (or Form 515, line 29) by line 9. . . . .	12.	399	.00
13. Maryland Taxable Net Income (Subtract line 12 from line 11.) . . . . .	13.	5173	.00
14. Enter the tax amount from line 2 of this form. . . . .	14.	4221	.00
15. Maryland Nonresident factor: Divide the amount on line 13 on this form by line 1. If more than 1.000000, enter 1.000000. If 0 or less, the factor is 0. . . . .	15.	.057494	
16. Maryland Tax. Multiply line 14 by line 15. Enter this amount on Form 505, line 32a (Form 515, line 33). . . . .	16.	243	.00
17. Special nonresident tax. Multiply line 13 of this form by 0.0225. Enter this amount on Form 505, line 32b. If line 13 is 0 or less, enter 0. . . . .	17.	116	.00

**FOR FORM 515 FILERS ONLY.**

**If you are: (1) a nonresident employed in Maryland and (2) you are a resident of a local jurisdiction that imposes a local income or earnings tax on Maryland residents, then you must file a Form 515 to report and pay a tax on your Maryland wages. Form 515 filers pay a local income tax instead of the Special Nonresident Tax.**

18. Local Income Tax. Multiply line 13 of this form by the local rate of the Maryland county (or Baltimore City) where you are employed. Enter this amount on Form 515, line 39. If line 13 is 0 or less, enter 0. . . . .	18.		.00
--	-----	--	-----



# Form M-8453 Individual Income Tax Declaration for Electronic Filing

**2022**  
**Massachusetts**  
**Department of**  
**Revenue**

**Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2022.**

Your first name and initial HEMANTH KUMAR KOLLURU	Last name	Your Social Security number 681317124		
If a joint return, spouse's first name and initial SPURTHI TALLAM	Last name	Spouse's Social Security number 748299600		
Present street address (and apartment number) 92 COLONIAL VILLAGE				
City/Town/Post Office AMHERST	State MA	Zip 01002	Filing status: <input type="radio"/> Single <input type="radio"/> Married filing separately	<input checked="" type="radio"/> Married filing jointly <input type="radio"/> 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	92500
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	2	3831
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	4163
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57). . . . .	5	332
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) . . . . .	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 2022 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	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.

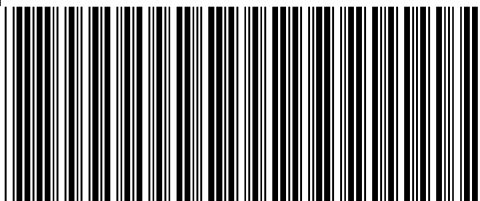
ERO's signature and SSN or PTIN	Date	EIN			<input type="radio"/> Fill in if self-employed
	02282023	882145487			
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	<input type="radio"/> Fill in if also paid preparer	
GLOBAL TAXES LLC 245 ROONEY CT	E BRUNSWICK	NJ	08816		

### 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="radio"/> Fill in if self-employed
P02082703	02282023	843171965			
Firm name (or yours, if self-employed) and address	City/Town	State	Zip		
SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT	E BRUNSWICK	NJ	08816		





# 2022 Form 1

MA22001011555

## Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

For the year January 1–December 31, 2022 or other taxable

Year beginning

Ending

HEMANTH KUMAR

KOLLURU

681317124

SPURTHI

TALLAM

748299600

92 COLONIAL VILLAGE

AMHERST

MA 01002

Fill in if: Amended return Other jurisdiction change Enter date of 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

Taxpayer deceased

Fill in if under age 18

Fill in if name change

\$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

a. Total federal income 92521

b. Federal adjusted gross income 92521

### 1. Filing status (select one only):

Single

Married filing jointly

Married filing separate return

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

### 2. Exemptions

a. Personal exemptions

2a

8800

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

× \$1,000 = 2b

c. Age 65 or over before 2023 You + Spouse =

× \$700 = 2c

d. Blindness You + Spouse =

× \$2,200 = 2d

e. Medical/dental

2e

f. Adoption

2f

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

2g

8800

**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

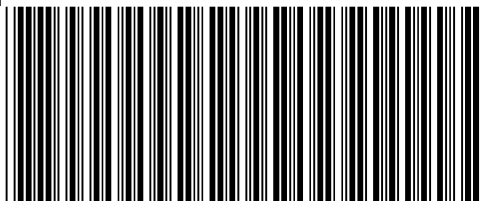
Date

Spouse's signature

Date

607-379-8041

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



# 2022 Form 1, pg. 2

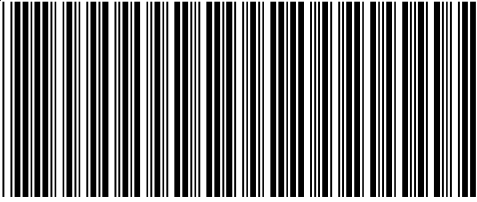
MA22001021555

Massachusetts Resident Income Tax Return

681317124

3.	Wages, salaries, tips	3	101204
4.	Taxable pensions and annuities	4	
5.	Mass. bank interest: a.	= 5	
	- b. exemption		
6a.	Business/profession income/loss	6a	
6b.	Farming income/loss	6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	7	-8704
8a.	Unemployment	8a	
8b.	Mass. lottery winnings	8b	
9.	Other income from Schedule X, line 7	9	
10.	<b>TOTAL 5.0% INCOME</b>	10	92500
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	11a	2000
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	
16.	<b>Total deductions.</b> Add lines 11 through 15	16	2000
17.	<b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. Not less than "0"	17	90500
18.	Exemption amount	18	8800
19.	<b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. Not less than "0"	19	81700
20.	<b>INTEREST AND DIVIDEND INCOME</b>	20	20
21.	<b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 19 and 20	21	81720
22.	<b>TAX ON 5.0% INCOME.</b> Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	22	4086

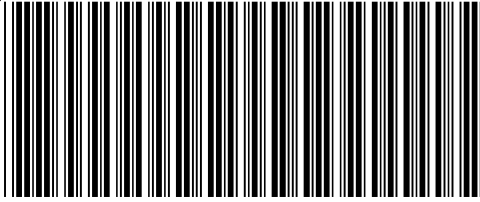
**BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1**



**2022 Form 1, pg. 3**

MA22001031555  
Massachusetts Resident Income Tax Return  
681317124

<b>23. 12% INCOME.</b> Not less than "0." a.		x .12 =	<b>23</b>	
<b>24. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."</b> Fill in if filing Schedule D-IS			<b>24</b>	
Fill in if any excess exemptions were used in calculating lines 20, 23 or 24				
<b>25.</b> Credit recapture amount (from Credit Recapture Schedule)			<b>25</b>	
<b>26.</b> Additional tax on installment sale			<b>26</b>	
<b>27.</b> If you qualify for No Tax Status, fill in and enter "0" on line 28				
<b>28. TOTAL INCOME TAX.</b> Add lines 22 through 26			<b>28</b>	4086
<b>29.</b> Limited Income Credit			<b>29</b>	
<b>30.</b> Income tax due to another state or jurisdiction			<b>30</b>	255
<b>31.</b> Other credits from Credit Manager Schedule			<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>	3831
<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.</b> Use tax due on Internet, mail order and other out-of-state purchases			<b>34</b>	
<b>35.</b> Health care penalty 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>	3831
<b>38.</b> a. Massachusetts income tax withheld from Form(s) W-2	38a	4163		
b. Massachusetts income tax withheld from Form(s) 1099	38b			
c. Massachusetts income tax withheld from other forms	38c			
Total. Add lines 38a through 38c			<b>38</b>	4163



**2022 Form 1, pg. 4**

MA22001041555

Massachusetts Resident Income Tax Return

681317124

39.	2021 overpayment applied to your 2022 estimated tax	39	
40.	2022 Massachusetts estimated tax payments	40	
41.	Payments made with extension	41	
42.	<b>Amended return only.</b> Payments made with original return. Not less than "0"	42	
43.	Earned Income Credit. a. Number of qualifying children      b. Amount from U.S. return	x .30 = 43	
	<b>Note:</b> You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in if you qualify for this exception		
44.	Senior Circuit Breaker Credit	44	
45.	Child under age 13, or disabled dependent/spouse credit	45	
46.	Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2022 credit.		
	Not more than two. a.	x \$180 = 46	
47.	Other Refundable Credits	47	
48.	<b>Total Refundable Credits.</b> Add lines 43 through 47	48	
49.	Excess Paid Family Leave Withholding	49	
50.	<b>TOTAL.</b> Add lines 38 through 42 and lines 48 and 49	50	4163
51.	<b>Overpayment.</b> Subtract line 37 from line 50	51	332
52.	Amount of overpayment you <b>want applied to your 2023 estimated tax</b>	52	
53.	<b>Refund.</b> Subtract line 52 from line 51. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204	53	332

**Direct deposit of refund.** Type of account       checking  
    savings  
 RTN #    221381540    account #    1035499150

54.	<b>Tax due. Pay online at <a href="http://www.mass.gov/dor/payonline">www.mass.gov/dor/payonline</a>.</b> Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204	54	
	Interest                                      Penalty                                      M-2210 amt.		EX enclose Form M-2210

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                      Check if self-employed

02282023

Paid preparer's phone

678-965-9522

Paid preparer's

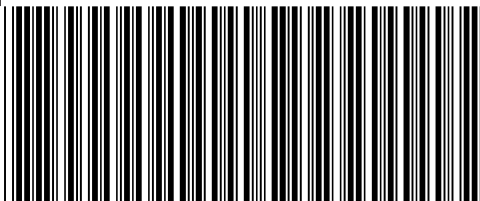
SSN/PTIN

P02082703

Paid preparer's EIN

84-3171965

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



## 2022 Schedule OJC

MA22655011555

Income Tax Paid to Other Jurisdictions

HEMANTH KUMA KOLLURU

681317124

Two-letter

state or

jurisdiction

postal code

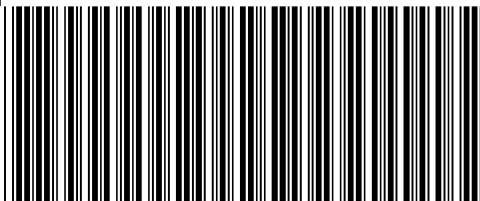
MD

Amount of income on  
which you paid taxes

5772

Total tax due before credits,  
W-2 withholding and payments

359



# 2022 Schedule B

MA22010011555

HEMANTH KUMAR

KOLLURU

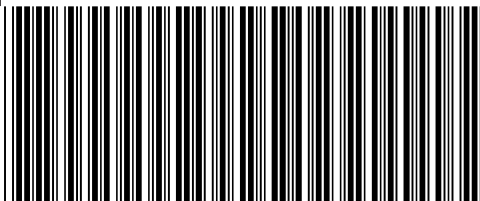
681317124

## Part 1. Interest and Dividend Income

1. Total interest income	1	
2. Total ordinary dividends	2	20
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	20
5. Total interest from Massachusetts banks	5	
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	
7. Subtotal	7	20
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	20

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

10. Massachusetts short-term capital gains	10	
11. Massachusetts long-term capital gains on collectibles and pre-1996 installment sales	11	
12. Massachusetts gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13a. Add lines 10 through 12	13a	
13b. Part-year/Nonresidents only	13b	
13c. Subtract line 13b from line 13a. Not less than 0	13c	
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	
16. Massachusetts short-term capital losses	16	
17. Massachusetts loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17	
18. Prior short-term unused losses for years beginning after 1981	18	



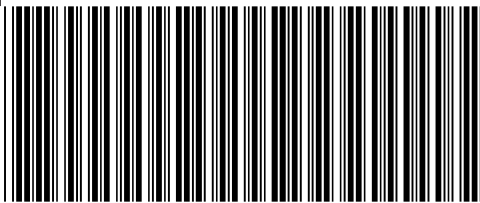
## 2022 Schedule B, pg. 2

681317124 MA22010021555

19a. Combine lines 15 through 18	19a
19b. Part-year/Nonresidents only	19b
19c. Exclude line 19b losses from line 19a	19c
20. Short-term losses applied against interest and dividends	20
21. Available short-term losses	21
22. Short-term losses applied against long-term gains	22
23. Short-term losses available for carryover in 2023	23
24. Short-term gains and long-term gains on collectibles	24
25. Long-term losses applied against short-term gain	25
26. Subtotal	26
27. Long-term gains deduction	27
28. Short-term gains after long-term gains deduction	28

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

29. Enter the amount from line 9	29	20
30. Short-term losses applied against interest and dividends	30	
31. Subtotal interest and dividends	31	20
32. Long-term losses applied against interest and dividends	32	
33. Adjusted interest and dividends	33	20
34. Enter the amount from line 28	34	
35. Adjusted gross interest, dividends and certain capital gains	35	20
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	20
38. Interest and dividends taxable at 5.0%	38	20
39. Taxable 12% capital gains	39	
40. Available short-term losses for carryover in 2023	40	



# 2022 Schedule D

MA22012011555  
Long-Term Capital Gains and Losses  
Excluding Collectibles

HEMANTH KUMAR

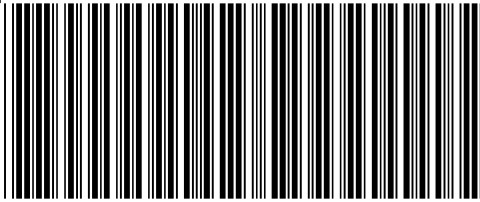
KOLLURU

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## Part 1. Long-Term Capital Gains and Losses, Excluding Collectibles

1. Enter amounts from U.S. Schedule D, lines 8a and 8b, col. h	1	2
2. Enter amounts from U.S. Schedule D, line 9, col. h	2	
3. Enter amounts from U.S. Schedule D, line 10, col. h	3	
4. Enter amounts from U.S. Schedule D, line 11, col. h	4	
5. Enter amounts from U.S. Schedule D, line 12, col. h	5	
6. Enter amounts from U.S. Schedule D, line 13, col. h.	6	
7. Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II	7	
8. Carryover losses from prior years	8	
9. Combine lines 1 through 8	9	2
10a. Massachusetts adjustments	10a	
10b. Part-year/Nonresidents only	10b	
10c. Combine lines 10a and 10b	10c	
11. Massachusetts capital gains and losses	11	2
12. Long-term gains on collectibles and pre-1996 installment sales	12	
13. Subtotal	13	2
14. Capital losses applied against capital gains	14	
15. Subtotal	15	2
16. Long-term capital losses applied against interest and dividends	16	
17. Subtotal	17	2
18. Allowable deductions from your trade or business	18	
19. Subtotal	19	2
20. Excess exemptions	20	
21. Taxable long-term capital gains	21	2
22. Tax on long-term capital gains	22	
23. Massachusetts available losses for carryover	23	





**2022 Schedule INC**

MA22INC011555

HEMANTH KUMAR

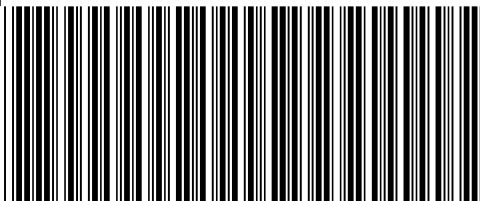
KOLLURU

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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
200228584	3777	86134	7326		W2
046002284	386	9298			W2

TOTALS	4163	95432	7326		
--------	------	-------	------	--	--



# 2022 Schedule HC

MA22029011555

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.

HEMANTH KUMAR

KOLLURU

681317124

1a. Date of birth 02131995    1b. Spouse's date of birth 05121996    1c. Family size 2

2. Federal adjusted gross income 2 92521

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 2022, 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	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None
	<b>3a</b> Spouse:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> 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.

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2022, 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.

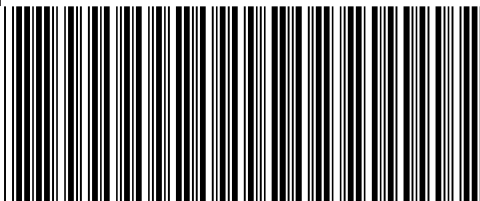
<b>4a.</b> Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	You	Spouse
<b>4b.</b> MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse
<b>4c.</b> Medicare (including a replacement or supplemental plan). 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 2022, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.



## 2022 Schedule HC, pg. 2

681317124 MA22029021555

### 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 2022 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2022. 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 2022, 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 2022. 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 2022, 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 2022. Skip the remainder of this schedule and complete your tax return.

### Religious Exemption and Certificate of Exemption

<b>8a. Religious exemption:</b> 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?	<b>8a</b> You	Yes	No
	Spouse	Yes	No

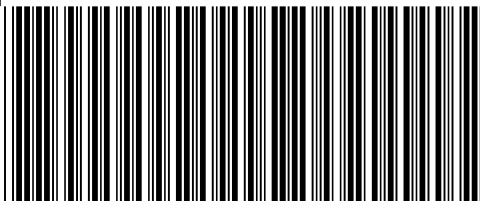
If you answer Yes, go to line 8b. If you answer No, go to line 9.

<b>8b.</b> If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2022 tax year?	<b>8b</b> 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.

<b>9. Certificate of exemption:</b> Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2022 tax year?	<b>9</b> 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.



## 2022 Schedule HC, pg. 3

MA22029031555

HEMANTH KUMAR

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681317124

### 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 2022 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.**

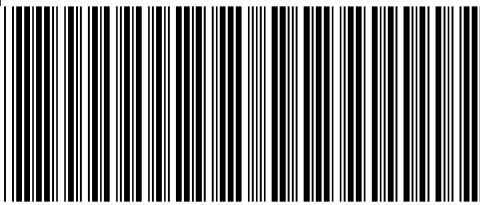
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2022 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing 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.



## 2022 Schedule E

MA22013041555

HEMANTH KUMAR

KOLLURU

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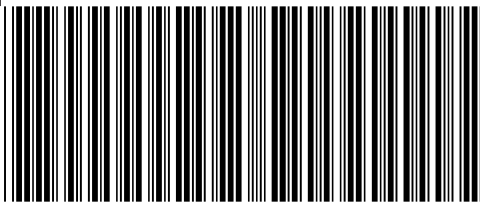
### Income or Loss from Real Estate and Royalties

#### Income

1. Rents received	1	520
2. Royalties received	2	

#### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	600
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1124
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	3100
13. Supplies	13	2860
14. Taxes	14	
15. Utilities	15	1540
16. Other expenses	16	
17. Add lines 3 through 16	17	9224
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	9224
20. Income or loss from rental real estate or royalty properties	20	-8704
21. Deductible rental real estate loss	21	-8704
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	-8704
24. Rental real estate and royalty income or loss	24	-8704



## 2022 Schedule E, pg. 2

MA22013051555

681317124

### Income or Loss from Partnerships and S Corporations

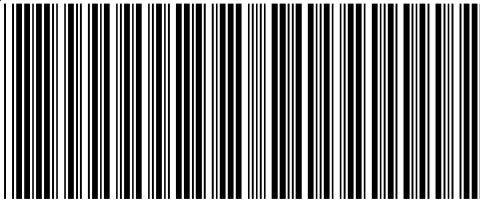
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than MA banks) and dividends if included in line 32	33
34. Interest from Massachusetts banks if included in line 32	34
35. Total income or loss from partnerships and S corporations	35
36. Check if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses	

### Income or Loss from Estates and Trusts

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

### Income or Loss from REMICs

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



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**Farm Income**

54. Net farm rental income or loss

54

**Summary**

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

55

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56. Massachusetts differences Enclose statements

56

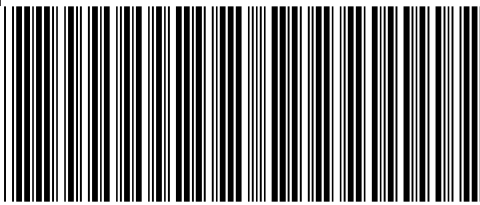
57. Abandoned building renovation deduction

57

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

58

-8704



# 2022 Schedule E-1

MA22013011555

HEMANTH KUMAR KOLLURU 681317124

H.NO 35-5-36 LAKSHMI NAGAR

H.NO 35-5-36 LAKSHMI NAG GOPALAPURAM

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

## Income or Loss from Real Estate and Royalties

### Income

1. Rents received	1	520
2. Royalties received	2	

### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	600
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1124
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	3100
13. Supplies	13	2860
14. Taxes	14	
15. Utilities	15	1540
16. Other expenses	16	
17. Add lines 3 through 16	17	9224
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	9224
20. Income or loss from rental real estate or royalty properties	20	-8704
21. Deductible rental real estate loss	21	-8704
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Enter royalty losses from line 20 or rental real estate loss from line 21	23	-8704
24. Rental real estate and royalty income or loss	24	-8704
25. Check if this rental property was used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value		