

IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name TUSHAR RAO	Social security number 866-90-1534
Spouse's name	Spouse's social security number

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	67,859.
2	Total tax	7,701.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	9,963.
4	Amount you want refunded to you	2,262.
5	Amount you owe	

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

0	1	5	3	4
---	---	---	---	---

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

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN

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 as my signature on the income tax return (original or amended) I am now authorizing.
- 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	3	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

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

Filing Status [X] Single [] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying 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:

Personal information section including name (TUSHAR RAO), social security number (866-90-1534), and home address (518 PLEASANT ST, MALDEN, MA 02148).

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)? [] Yes [X] No

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

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

Table for Dependents with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, and (4) Child tax credit/Credit for other dependents.

Income section table with rows 1a through 1z, including Total amount from Form(s) W-2, Household employee wages, Tip income, etc.

Table for Standard Deduction or Itemized Deductions with rows 2a through 15, including Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, etc.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	7,701.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	7,701.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	7,701.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
	24	Add lines 22 and 23. This is your total tax	24	7,701.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	9,963.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	9,963.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	9,963.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,262.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	2,262.
	b	Routing number 011000138 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 466007165003		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes.** Complete below. **No**

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation BUSINESS ANALYST	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (857) 472-3993	Email address TUSHAR.T.RAO@GMAIL.COM		

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 04/12/2023	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816		Phone no. (678) 965-9522	Firm's EIN 84-3171965

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
TUSHAR RAO

Your social security number
866-90-1534

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions): _____			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	-9,005.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	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	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount: _____	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	-9,005.

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

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

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2022
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/ScheduleE for instructions and the latest information.

Name(s) shown on return

Your social security number

TUSHAR RAO

866-90-1534

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 9/679, AUDUMBER CHS LTD ABHYUDAI NAGAR KALACHOWKI, COTTON GREEN, MUMBAI IN 400033

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	
A 3		365		0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

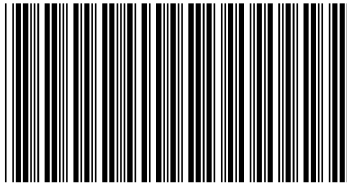
- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) _____

Income:		Properties:		
		A	B	C
3	Rents received	3	612.	
4	Royalties received	4		
Expenses:				
5	Advertising	5		
6	Auto and travel (see instructions)	6		
7	Cleaning and maintenance	7	1,987.	
8	Commissions	8		
9	Insurance	9		
10	Legal and other professional fees	10		
11	Management fees	11	1,523.	
12	Mortgage interest paid to banks, etc. (see instructions)	12		
13	Other interest	13		
14	Repairs	14	2,365.	
15	Supplies	15	1,798.	
16	Taxes	16		
17	Utilities	17	1,944.	
18	Depreciation expense or depletion	18		
19	Other (list) _____	19		
20	Total expenses. Add lines 5 through 19	20	9,617.	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-9,005.	
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(9,005.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a	612.	
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c		
d	Total of all amounts reported on line 18 for all properties	23d		
e	Total of all amounts reported on line 20 for all properties	23e	9,617.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24		
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(9,005.)	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		-9,005.

2022 NJ-1040NR
New Jersey Nonresident Income Tax Return

For Privacy Act Notification, See Instructions

NJ-1040NR
2022
Page 1



For Taxable Year January 1, 2022 – December 31, 2022 or Other Tax Year
Beginning _____, 2022 Ending _____, 2023

1555

Your Social Security Number
866901534

Last Name, First Name, Initial (Joint filers enter first name and middle initial of each. Enter spouse/CU partner last name only if different.)
RAO TUSHAR

Spouse's/CU Partner's Social Security Number

State of Residency (outside NJ)
MASSACHUSETTS

Home Address (Number and Street, incl. apt. # or rural route)
518 PLEASANT ST APT 2

Driver's License # (Voluntary)

State

City, Town, Post Office
MALDEN

State

ZIP Code

MA 02148

This is an amended return

Federal extension application attached or enter confirmation number _____

The address above is a foreign address

Your address has changed

Death certificate for deceased taxpayer is attached (See instructions page 9)

I authorize the Division of Taxation to discuss my return and enclosures with my preparer

NJ Residency Status If you were a New Jersey resident for ANY part of the tax year, give the period of New Jersey residency.

From:

To:

Gubernatorial Elections Fund

Do you want to designate \$1 of your taxes for this fund? If joint return, does your spouse/CU partner want to designate \$1? Note: If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

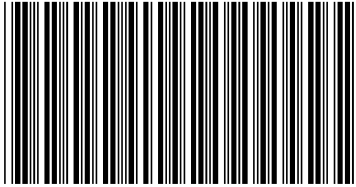
Yes

No

Yes

No





Name(s) as shown on Form NJ-1040NR
RAO TUSHAR

Your Social Security Number
866901534

1555

Filing Status
(Check only ONE box)

- 1. Single
- 2. Married/CU Couple, filing joint return
- 3. Married/CU Partner, filing separate return
- 4. Head of Household Name and SSN of Spouse/CU Partner
- 5. Qualifying Widow(er)/Surviving CU Partner

Exemptions

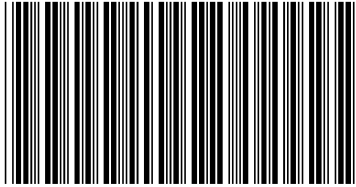
- 6. Regular Self Spouse/CU Partner Domestic Partner 6. 1
- 7. Age 65 or over Self Spouse/CU Partner 7. _____
- 8. Blind or Disabled Self Spouse/CU Partner 8. _____
- 9. Veteran Exemption Self Spouse/CU Partner 9. _____
- 10. Number of your qualified dependent children 10. _____
- 11. Number of other dependents 11. _____
- 12. Dependents attending colleges (See Instructions) 12. _____
- 13. For line 13a – Add lines 6, 7, 8, and 12. For line 13b – Add lines 10 and 11. For line 13c – Enter amount from line 9. 13a. 1 13b. _____ 13c. _____

Dependent Information

- | 14. Dependent's Last Name, First Name, Middle Initial | Dependent's Social Security Number | Birth Year |
|---|------------------------------------|------------|
| a. _____ | | |
| b. _____ | | |
| c. _____ | | |
| d. _____ | | |

COL. A - AMOUNT OF GROSS INCOME (EVERYWHERE) COL. B - AMOUNT FROM NEW JERSEY SOURCES

15. Wages, salaries, tips, and other employee compensation <small>Check box if you completed lines 69 through 75</small>	15.	26320 .	15.	26320 .
16. Interest	16.	.	16.	.
17. Dividends	17.	.	17.	.
18. Net profits from business (Schedule NJ-BUS-1, Part I, line 4)	18.	.	18.	.
19. Net gains or income from disposition of property (From line 68)	19.	.	19.	.
20. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part II, line 4)	20.	0 .	20.	0 .
21. Net gambling winnings (See Instructions)	21.	.	21.	.
22. Taxable pensions, annuities, and IRA distributions/withdrawals	22.	.	22.	.
23. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part III, line 4)	23.	.	23.	.
24. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part IV, line 4)	24.	.	24.	.
25. Alimony and separate maintenance payments received	25.	.	25.	.
26. Other – State Nature and Source _____	26.	.	26.	.
27. TOTAL INCOME (Add lines 15 through 26)	27.	26320 .	27.	26320 .



040NV03220

Name(s) as shown on Form NJ-1040NR
RAO TUSHAR

Your Social Security Number
866901534

1555

28a. Pension/Retirement Exclusion (See Instructions)	28a.	.	.
28b. Other Retirement Income Exclusion (See Worksheet and Instructions)	28b.	.	28b. .
28c. Total Exclusion Amount (Add line 28a and line 28b)	28c.	.	28c. .
29. Gross Income (Subtract line 28c from line 27)	29.	26320 .	29. 26320
30. Total Exemption Amount (See Instructions)	30.	1000 .	
31. Medical Expenses (See Worksheet and Instructions)	31.	.	
32. Alimony and separate maintenance payments	32.	.	
33. Qualified Conservation Contribution	33.	.	
34. Health Enterprise Zone Deduction	34.	.	
35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, line 11)	35.	0 .	
36. Organ/Bone Marrow Donation Deduction (See instructions)	36.	.	
37a. NJBEST Deduction	37a.	.	
37b. NJCLASS Deduction	37b.	.	
37c. NJ Higher Education Tuition Deduction	37c.	.	
38. Total Exemptions and Deductions (Add lines 30 through 37c)	38.	1000 .	
39. Taxable Income (Subtract line 38 from line 29, column A)	39.	25320 .	
40. Tax on amount on line 39 (From Tax Table)	40.	373 .	
41. Income Percentage B. (line 29) / A. (line 29) = <u>100.00</u> %			
42. New Jersey Tax (Multiply amount from line 40 by income percentage from line 41)	42.		373 .
43. Sheltered Workshop Tax Credit (Enclose GIT-317. See Instructions)	43.	.	.
44. Gold Star Family Counseling Credit (See Instructions)	44.	.	.
45. Credit for Employer of Organ/Bone Marrow Donor (See instructions)	45.	.	.
46. Total Credits (Add lines 43, 44, and 45)	46.	.	.
47. Balance of Tax After Credits (Subtract line 46 from line 42)	47.		373 .
48. Interest on Underpayment of Estimated Tax.	48.		.
Check box if Form NJ-2210NR is enclosed			
49. Total Tax Due (Add line 47 and line 48)	49.		373 .
50. Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099) (Part-year nonresidents, see instructions)	50.	1063 .	
51. New Jersey Estimated Tax Payments/Credit from 2021 return	51.	.	Also enter on line 51:
52. Tax paid on your behalf by Partnership(s)	52.	.	• Payments made in connection with sale of NJ real property
53. Excess NJ UI/WF/SWF Withheld (Enclose Form NJ-2450)	53.	.	• Payments by S corporation for nonresident shareholder
54. Excess NJ Disability Insurance Withheld (Enclose Form NJ-2450)	54.	.	
55. Excess NJ Family Leave Insurance Withheld (Enclose Form NJ-2450)	55.	.	
56. Pass-Through Business Alternative Income Tax Credit (See instructions)	56.	.	

Schedule NJ-BUS-1
(Form NJ-1040NR)

New Jersey Gross Income Tax
Business Income Summary Schedule

2022

Part I Net Profits From Business		List the net profit (loss) from business(es). See Instructions.	
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.			
2.			
3.			
4.	Net Profit or (Loss). (Add lines 1, 2, and 3) (Enter here and on line 18, column A. If loss, enter zero on line 18, column A.)		4.

Part II Net Gains or Income From Rents, Royalties, Patents, and Copyrights		List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions. Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights	
	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type – Enter number from list above Income or (Loss)
1.	9/679, AUDUMBER CHS LTD	866901534	1 -9,005.
2.			
3.			
4.	Net Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 20, column A. If loss, enter zero on line 20, column A.)		4. -9,005.

Part III Distributive Share of Partnership Income				List the distributive share of income (loss) from partnership(s). See instructions.	
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)	Share of tax paid on your behalf by Partnerships	Share of Pass-Through Business Alternative Income Tax
1.					
2.					
3.					
4.	Distributive Share of Partnership Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 23, column A. If loss, enter zero on line 23, column A.)				
5.	Total Share of tax paid on your behalf by Partnerships (Add lines 1, 2, and 3.) Enter total here and include on line 52.				
6.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 56.)				

Part IV Net Pro Rata Share of S Corporation Income			List the pro rata share of income (usable loss) from S corporation(s). See instructions.	
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)	Share of Pass-Through Business Alternative Income Tax
1.				
2.				
3.				
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add lines 1, 2, and 3.) (Enter here and on line 24, column A. If loss, enter zero on line 24, column A.)		4.	
5.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 56.)		5.	

Name(s) as shown on Form NJ-1040NR RAO TUSHAR	Social Security Number 866-90-1534
--	---------------------------------------

Schedule NJ-BUS-2
(Form NJ-1040NR)

New Jersey Gross Income Tax
Alternative Business Calculation Adjustment

2022

Part I Income (Loss)		Column A		Column B		
		Reportable Regular Business Income		Alternative Business Income (Loss)		
1.	Net Profits From Business	1a.	0.	1b.	0.	
2.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	2a.	0.	2b.	-9,005.	
3.	Distributive Share of Partnership Income	3a.	0.	3b.	0.	
4.	Net Pro Rata Share of S Corporation Income	4a.	0.	4b.	0.	
5.	Loss Carryforward From Tax Year 2021			5b.	()	
6.	Totals	6a.	0.	6b.	-9,005.	
Part II Adjustment Calculation						
7.	Total Regular Business Income	7.	0.			
8.	Total Alternative Business Income/(Loss) (If loss, enter zero)	8.	0.			
9.	Business Increment (Subtract line 8 from line 7)	9.	0.			
10.	Adjustment Percentage	10.	0.50			
11.	Alternative Business Calculation Adjustment (line 9 x 0.50)	11.	0.			
Part III Loss Carryforward to Tax Year 2023						
12.	Loss Carryforward to Tax Year 2023	12.		(9,005.)

Instructions

- Line 1a. Enter the amount from line 18, column A, Form NJ-1040NR.
- Line 1b. Enter the amount from Part I, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 2a. Enter the amount from line 20, column A, Form NJ-1040NR.
- Line 2b. Enter the amount from Part II, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 3a. Enter the amount from line 23, column A, Form NJ-1040NR.
- Line 3b. Enter the amount from Part III, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 4a. Enter the amount from line 24, column A, Form NJ-1040NR.
- Line 4b. Enter the amount from Part IV, line 4, Schedule NJ-BUS-1 (Form NJ-1040NR).
- Line 5b. Enter the amount from line 12 of your 2021 Schedule NJ-BUS-2 (Form NJ-1040NR).
- Line 6a. Enter the total of lines 1a through 4a.
- Line 6b. Enter the total of lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from line 6a of this schedule.
- Line 8. Enter the amount from line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract line 8 from line 7. If the result is zero, enter zero on line 11 and on line 35 of Form NJ-1040NR, and continue with line 12.
- Line 10. The adjustment percentage for Tax Year 2022 is 50% (0.50).
- Line 11. Multiply the amount on line 9 by 50% (0.50). Enter here and on line 35 of Form NJ-1040NR.
- Line 12. If the amount on 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

Keep a copy of this schedule for your records



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 TUSHAR RAO	Last name	Your Social Security number 866901534
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 518 PLEASANT ST APT NO 2		
City/Town/Post Office MALDEN	State MA	Zip 02148
Filing status: <input checked="" type="radio"/> Single <input type="radio"/> Married filing jointly <input type="radio"/> Married filing separately <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	70675
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	2741
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	2472
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57)	5	
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58)	6	269

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
	04122023	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	04122023	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	

IF YOU ARE MAILING THE FORM PV WITH THE PAYMENT BY ITSELF, MAIL IT WITH THE PAYMENT TO:
MASSACHUSETTS DEPARTMENT OF REVENUE
PO BOX 419540
BOSTON, MA 02241-9540

DETACH HERE

REV 02/17/23 PRO

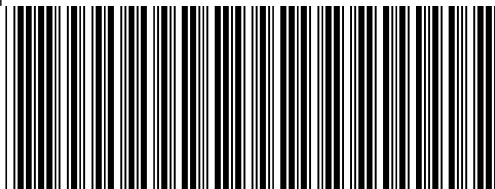
2022 Form PV Massachusetts Income Tax Payment Voucher

Payment for period end date (mm/dd/yyyy)	Tax type	Voucher type	ID type	Vendor code
12/31/2022	053	01	005	1555
Name of taxpayer	Social Security number		Amount enclosed	
TUSHAR RAO	866901534		\$ 269.00	
Name of taxpayer's spouse	Social Security number of taxpayer's spouse			
Street address	City/Town	State	Zip	
518 PLEASANT ST APT NO 2	MALDEN	MA	02148	
Phone	E-mail	Fill in if name/address changed since 2021		
857-472-3993	TUSHAR.T.RAO@GMAIL.COM	<input type="checkbox"/>		

Pay online at 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 419540, Boston, MA 02241-9540**



00100866901534 123122 0000000000 053 010051555 00000269002



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

TUSHAR

RAO

866901534

518 PLEASANT ST

MALDEN

MA 02148

2

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

a. Total federal income 67859
b. Federal adjusted gross income 67859

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		2a	4400
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		x \$1,000 = 2b	
c. Age 65 or over before 2023	You + Spouse =	x \$700 = 2c	
d. Blindness	You + Spouse =	x \$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	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

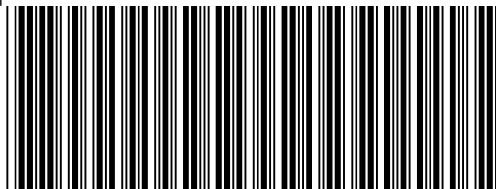
Date

Spouse's signature

Date

857-472-3993

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2022 Form 1, pg. 2

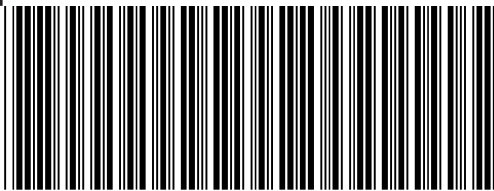
MA22001021555

Massachusetts Resident Income Tax Return

866901534

3.	Wages, salaries, tips		3	79680
4.	Taxable pensions and annuities		4	
5.	Mass. bank interest: a.	- b. exemption	= 5	
6a.	Business/profession income/loss		6a	
6b.	Farming income/loss		6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss		7	-9005
8a.	Unemployment		8a	
8b.	Mass. lottery winnings		8b	
9.	Other income from Schedule X, line 7		9	
10.	TOTAL 5.0% INCOME		10	70675
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		11a	992
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.	9600	÷ 2 = 14	3000
15.	Other deductions from Schedule Y, line 19		15	
16.	Total deductions. Add lines 11 through 15		16	3992
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"		17	66683
18.	Exemption amount		18	4400
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"		19	62283
20.	INTEREST AND DIVIDEND INCOME		20	
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20		21	62283
22.	TAX ON 5.0% INCOME. 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	3114

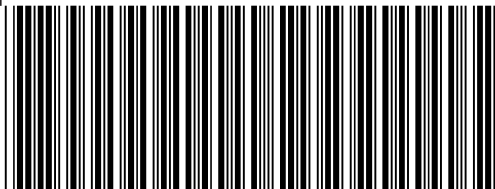
BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



2022 Form 1, pg. 3

MA22001031555
Massachusetts Resident Income Tax Return
866901534

23.	12% INCOME. Not less than "0." a.		x .12 =	23	
24.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 20, 23 or 24			24	
25.	Credit recapture amount (from Credit Recapture Schedule)			25	
26.	Additional tax on installment sale			26	
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28				
28.	TOTAL INCOME TAX. Add lines 22 through 26			28	3114
29.	Limited Income Credit			29	
30.	Income tax due to another state or jurisdiction			30	373
31.	Other credits from Credit Manager Schedule			31	
32.	INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0"			32	2741
33.	Voluntary Contributions				
	a. Endangered Wildlife Conservation			33a	
	b. Organ Transplant Fund			33b	
	c. Massachusetts Public Health HIV and Hepatitis Fund			33c	
	d. Massachusetts U.S. Olympic Fund			33d	
	e. Massachusetts Military Family Relief Fund			33e	
	f. Homeless Animal Prevention and Care			33f	
	Total. Add lines 33a through 33f			33	
34.	Use tax due on Internet, mail order and other out-of-state purchases			34	
35.	Health care penalty a. You + b. Spouse			35	
36.	Amended return only. Overpayment from original return			36	
37.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36			37	2741
38.	a. Massachusetts income tax withheld from Form(s) W-2	38a	2472		
	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			38	2472



2022 Schedule OJC

MA22655011555

Income Tax Paid to Other Jurisdictions

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Two-letter

state or

jurisdiction

postal code

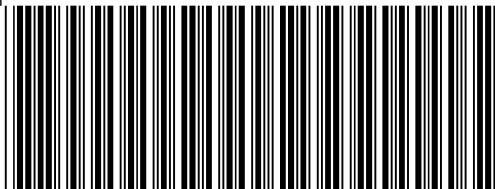
NJ

Amount of income on
which you paid taxes

26320

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

373



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.

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1a. Date of birth 03271997 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 67859

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. If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

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

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

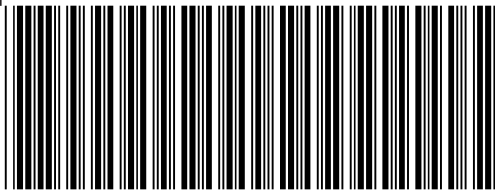
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse
4c. Medicare (including a replacement or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

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

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

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

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 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

866901534 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

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

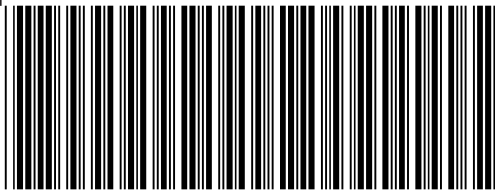
If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2022 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 2022 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.



2022 Schedule HC, pg. 3

MA22029031555

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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 2022 tax year.

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

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

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

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

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

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

Complete Only If You Are Filing An Appeal

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

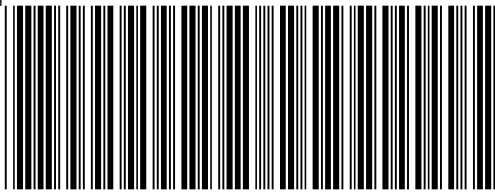
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2022 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing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

TUSHAR

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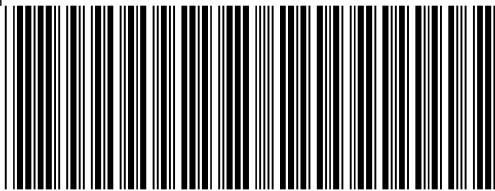
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	612
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	1987
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1523
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	2365
13. Supplies	13	1798
14. Taxes	14	
15. Utilities	15	1944
16. Other expenses	16	
17. Add lines 3 through 16	17	9617
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	9617
20. Income or loss from rental real estate or royalty properties	20	-9005
21. Deductible rental real estate loss	21	-9005
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	-9005
24. Rental real estate and royalty income or loss	24	-9005



2022 Schedule E, pg. 2

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Income or Loss from Partnerships and S Corporations

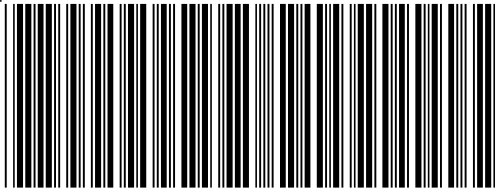
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than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

Income or Loss from Estates and Trusts

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

Income or Loss from REMICs

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



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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

-9005

56. Massachusetts differences Enclose statements

56

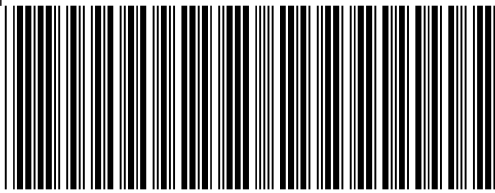
57. Abandoned building renovation deduction

57

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

58

-9005



2022 Schedule E-1

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9/679, AUDUMBER CHS LTD ABHYUDAI NAGAR

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

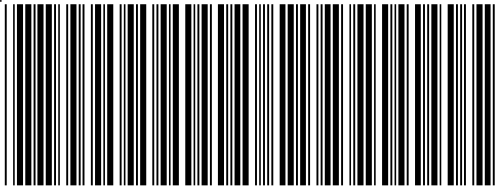
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	612
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	1987
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1523
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	2365
13. Supplies	13	1798
14. Taxes	14	
15. Utilities	15	1944
16. Other expenses	16	
17. Add lines 3 through 16	17	9617
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	9617
20. Income or loss from rental real estate or royalty properties	20	-9005
21. Deductible rental real estate loss	21	-9005
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	-9005
24. Rental real estate and royalty income or loss	24	-9005
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		



2022 M-2210

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Underpayment of Massachusetts Estimated
Income Tax

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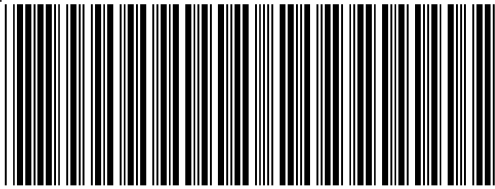
You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2023

You were a resident of Massachusetts for 12 months and not liable for taxes during 2021.

Your estimated payments and withholding equal or exceed your 2021 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

1. 2022 tax					1	3114	
2. Total credits					2	373	
3. Balance					3	2741	
4. Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman					4	2193	
5. Enter 2021 tax liability after credits					5		
6. Enter the smaller of line 4 or line 5					6		
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 -					
		a. April 15, 2022	b. June 15, 2022	c. Sept. 15, 2022	d. Jan. 15, 2023		
		04152022	06152022	09152022	01152023		
8. Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	8						
9. Estimated taxes paid and taxes withheld for each installment	9	618	618	618	618		
10. Overpayment of previous installments	10						
11. Total	11						
12. Overpayment	12						
13. Underpayment	13						



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Underpayment of Massachusetts Estimated
Income Tax

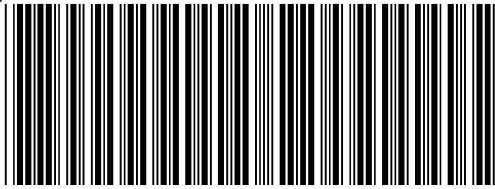
TUSHAR RAO

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Part 2. 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 4/15/22 and before 7/1/22 16
- 17. Number of days in line 15 after 6/30/22 and before 10/1/22 17
- 18. Number of days in line 15 after 9/30/22 and before 1/1/23 18
- 19. Number of days in line 15 after 12/31/22 and before 4/15/23 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) × 5% 21
- 22. Underpayment in line 13 × (number of days in line 18 ÷ 365) × 7% 22
- 23. Underpayment in line 13 × (number of days in line 19 ÷ 365) × rate to be determined % 23
- 24. Penalty. Add all amounts shown in lines 20 through 23. 24

SEE STMT



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Underpayment of Massachusetts Estimated
Income Tax

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Part 3. 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				