



NAVEEN KUMAR MUPPALLA 5122175060 MUPP 808407032

14100 RUSSEL ST APT 4208  
OVERLAND PARK KS 66223

Name or address has changed?		Taxpayer or (spouse if filing joint) died during this tax year		Taxpayer was engaged in commercial farming/fishing in 2022	
<b>Amended Return:</b>	Amended affects Kansas only	Amended Federal tax return	Adjustment by the IRS		
<b>Filing Status:</b>	<input checked="" type="checkbox"/> Single	Married Filing Joint (Even if only one had income)	Married Filing Separate	Head of Household (Do not check if filing joint return)	
<b>Residency Status:</b>	Resident	NonResident (Complete Sch S, Part B)	MA	State of Legal Residence	
	<input checked="" type="checkbox"/> Part-Year Resident (Complete Sch S, Part B) From	01012022	To	08312022	
<b>Exemptions:</b>	1	Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.	If filing status above is Head of Household, add one exemption.	1	<b>Total Kansas exemptions</b>

In the following spaces, provide the requested information for all persons you claimed as dependents. **DO NOT include you or your spouse.** If additional space is needed, enclose a separate sheet, only after completing all nine lines below.

Dependent Name - First, Middle and Last	Date of Birth - MMDDYYYY	Relationship	SSN
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**Food Sales Tax Credit:** You must have been a Kansas resident for ALL of 2022. Complete this section to determine your qualifications and credit.

<b>A.</b> Had a dependent child who lived with you all year and was under the age of 18 all of 2022?	<b>E.</b> Number of exemptions claimed
<b>B.</b> Were you (or spouse) 55 years of age or older all of 2022 (born prior to January 1, 1967)?	<b>F.</b> Number of dependents that are 18 years of age or older (born on or before January 1, 2005)
<b>C.</b> Were you (or spouse) totally and permanently disabled or blind all of 2022, regardless of age? If you answered NO to A, B, and C, <b>STOP HERE</b> , you do not qualify for this credit.	<b>G.</b> Total qualifying exemptions (subtract line F from line E)
<b>D.</b> If you answered YES to A, B, or C, enter your FAGI from line 1 of this return. 0 If Line D is more than \$30,615 <b>STOP HERE</b> , you do not qualify for this credit.	<b>H.</b> Food Sales Tax Credit (multiply line G by \$125). Enter result here and on line 18 of this form. 0



NAVEEN KUMAR MUPPALLA

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1. Federal adjusted gross income	11556	23. Refundable portion of earned income tax credit	0
2. Modifications	0	24. Refundable portion of tax credits	0
3. Kansas adjusted gross income	11556	25. Payments remitted with original return	0
4. Standard or itemized deductions. (If itemizing, complete KS Sch A)	3500	26. Credit for tax paid on the K-120S	0
5. Exemption allowance	2250	27. Overpayment from original return. This figure is a subtraction.	0
6. Total deductions	5750	28. Total refundable credits	319
7. Taxable income	5806	29. Underpayment	0
8. Tax	181	30. Interest	0
9. Nonresident percentage	70.154	31. Penalty	0
10. Nonresident tax	127	32. Estimated tax penalty	0
11. KS tax on lump sum distributions	0	33. AMOUNT YOU OWE	0
12. TOTAL INCOME TAX	127	34. Overpayment	192
13. Credit for taxes paid to other states	0	35. CREDIT FORWARD	0
14. Credit for child and dependent care expenses	0	36. Chickadee Checkoff	0
15. Other credits	0	37. Senior Citizens Meals On Wheels Contribution Program	0
16. Subtotal	127	38. Breast Cancer Research Fund	0
17. Earned Income Credit	0	39. Military Emergency Relief Fund	0
18. Food Sales Tax Credit	0	40. Kansas Hometown Heroes Fund	0
19. Total Tax Balance	127	41. Kansas Creative Arts Industry Fund	0
20. KS income tax withheld from W-2, 1099 or K-19	319	42. Local School District Contribution Fund. School District Number	0
21. Estimated tax paid	0	43. REFUND	192
22. Amount paid with Kansas extension	0		

I authorize the Director of Taxation or the Director's designee to discuss my K-40 and any enclosures with my preparer.  
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Taxpayer Signature (Required) \_\_\_\_\_ Date \_\_\_\_\_ Spouse Signature (Required) \_\_\_\_\_ Date \_\_\_\_\_

Preparer Signature (Required) SYAM PRIYA RAM SAGAR GUPT Preparer Phone Number 6789659522 Preparer PTIN, EIN or SSN (Required) P02082703

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**PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**

**ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:**

A1. State and municipal bond interest not specifically exempt from KS income tax (reduced by related expenses)

A5. Business interest expense carryforward deduction (I.R.C. § 163(J))

**A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems)**

A6. Unqualified withdrawals from First Time Home Buyer Savings Account

A3. Kansas Expensing Recapture (enclose applicable schedules)

A7. Other additions to FAGI (enclose list)

A4. Low income student scholarship contribution (enclose Sch K-70)

A8. Total additions to FAGI (add lines A1 - A7)

**SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:**

A9. Social Security benefits

A17. Global Intangible Low-Taxed Income (GILTI) (I.R.C. § 951A)

A10. KPERS lump sum distributions exempt from income tax

A18. Disallowed business interest deduction (I.R.C. § 163(J))

A11. Interest on U.S. Government obligations (reduced by related expenses)

A19. Disallowed business meal expenses (I.R.C. § 274)

A12. State or local income tax refund (if included in line 1 of Form K-40)

A20. Contributions to an ABLE savings account

A13. Retirement benefits specifically exempt from Kansas Income Tax

A21. Kansas Expensing Deduction (Enclose K-120EX)

A14. Military compensation of a nonresident servicemember (Non-Residents only)

A22. Qualified Contributions from First Time Home Buyer Savings Account

A15. Contributions to Learning Quest or other states' qualified tuition program

A23. Other subtractions from FAGI (enclose list)

A16. Armed forces recruitment, sign-up, or retention bonus

A24. Total subtractions from FAGI (add lines A9 - A23)

**NET MODIFICATIONS:**

A25. Net modifications to FAGI (subtract line A24 from line A8). Enter total here and on line 2, Form K-40.

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**PART B - PART-YEAR RESIDENT/NONRESIDENT ALLOCATION**

INCOME:	Total From Federal Return:	Amount From Kansas Sources:
B1. Wages, salaries, tips, etc	11556	8107
B2. Interest and dividend income		
B3. Pensions, IRA distributions and annuities		
<b>Additional Income:</b> <b>(Lines B4 - B12)</b>		
B4. Refunds of state and local income taxes		
B5. Alimony received		
B6. Business income or loss		
B7. Capital gain or loss		
B8. Other gains or losses		
B9. Rental real estate, royalties, partnerships, S corps, trusts, estates, REMICS, etc		
B10. Farm income or loss		
B11. Unemployment compensation, taxable social security benefits and other income		
B12. Total income from Kansas sources (Add lines B1 - B11)		8107

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:	Total From Federal Return:	Amount From Kansas Sources:
B13. IRA Retirement Deductions		
B14. Penalty on early withdrawal of savings		
B15. Alimony paid		
B16. Moving expenses for members of the armed forces		
B17. Other federal adjustments		
B18. Total federal adjustments to Kansas source income (Add lines B13 through B17)		
B19. Kansas source income after federal adjustments (Subtract line B18 from line B12)		8107
B20. Net modifications from Part A that are applicable to Kansas source income		
B21. Modified Kansas source income (Line B19 plus or minus line B20)		8107
B22. Kansas adjusted gross income (From line 3, Form K-40)		11556
B23. Nonresident allocation percentage (Divide line B21 by line B22 and round to the fourth decimal place: not to exceed 100.0000). Enter result here and on line 9 of Form K-40.		70.154



# 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 <b>NAVEEN KUMAR MUPPALLA</b>	Last name	Your Social Security number <b>808407032</b>
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) <b>14100 RUSSEL ST APT NO 4208</b>		
City/Town/Post Office <b>OVERLAND PARK</b>	State <b>KS</b>	Zip <b>66223</b>
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) . . . . .	<b>1</b>	1600
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	6
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) . . . . .	<b>3</b>	
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) . . . . .	<b>4</b>	80
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) . . . . .	<b>5</b>	74
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) . . . . .	<b>6</b>	

### Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 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
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### Part 3. Declaration and Signature of Electronic Return Originator (ERO)

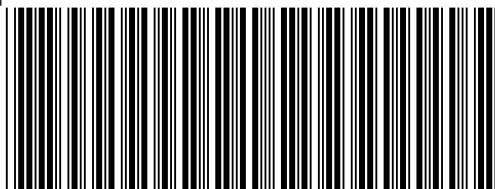
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.)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

ERO's signature and SSN or PTIN	Date	EIN		
	03072023	882145487		<input type="radio"/> Fill in if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
GLOBAL TAXES LLC      245 ROONEY CT	E BRUNSWICK	NJ	08816	<input type="radio"/> Fill in if also paid preparer

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

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

Paid preparer's signature and SSN or PTIN	Date	EIN		
P02082703	03072023	843171965		<input type="radio"/> Fill in if self-employed
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-NR/PY**

MA22006011555

Massachusetts Nonresident/Part-Year Resident  
Income Tax Return

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

Year beginning

Ending

NAVEEN KUMAR

MUPPALLA

808407032

14100 RUSSEL ST

OVERLAND PARK

KS 66223  
4208

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	

Check one: Nonresident Filing as both nonresident and part-year resident

Part-year resident

Nonresident composite

a. Total federal income 11556

b. Federal adjusted gross income 11556

1. Filing status (select one only):  Single

Married filing jointly

Married filing separate return

Head of household

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

2. Part-year residents. Enter dates as Massachusetts resident: From 09012022 To 12312022

3. Total days as Massachusetts resident 122 ÷ 365 = 3342 3

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

**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

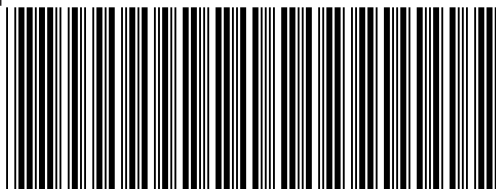
Date

Spouse's signature

Date

512-217-5060

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



## 2022 Form 1-NR/PY, pg. 2

MA22006021555

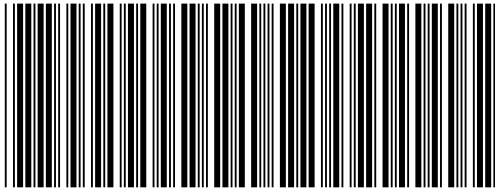
Massachusetts Nonresident/

Part-Year Resident Income Tax Return

808407032

<b>4. Exemptions:</b>			
a. Personal exemptions		<b>4a</b>	4400
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		$\times \$1,000 =$ <b>4b</b>	
c. Age 65 or over before 2023	You + Spouse =	$\times \$700 =$ <b>4c</b>	
d. Blindness	You + Spouse =	$\times \$2,200 =$ <b>4d</b>	
e. Medical/dental		<b>4e</b>	
f. Adoption		<b>4f</b>	
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		<b>4g</b>	4400
<b>5.</b> Wages, salaries, tips		<b>5</b>	1600
<b>6.</b> Taxable pensions and annuities		<b>6</b>	
<b>7.</b> Mass. bank interest: a.	- b. exemption	<b>= 7</b>	
<b>8.</b> Business/profession income/loss a.	+ b. Farming income/loss	<b>= 8</b>	
<b>9.</b> Rental, royalty and REMIC, partnership, S corp., trust income/loss		<b>9</b>	
<b>10a.</b> Unemployment		<b>10a</b>	
<b>10b.</b> Mass. lottery winnings		<b>10b</b>	
<b>11.</b> Other income		<b>11</b>	
<b>12. TOTAL 5.0% INCOME</b>		<b>12</b>	1600
<b>13. NONRESIDENT APPORTIONMENT WORKSHEET.</b> You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis:	working days	miles	sales
	other:		
Working days (or other basis) outside Massachusetts		<b>13a</b>	
Working days (or other basis) inside Massachusetts		<b>13b</b>	
Total working days		<b>13c</b>	
Nonworking days (holidays, weekends, etc.)		<b>13d</b>	
Massachusetts ratio		<b>13e</b>	
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2		<b>13f</b>	
Massachusetts income		<b>13g</b>	

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



**2022 Form 1-NR/PY, pg. 3**

MA22006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

NAVEEN KUMAR

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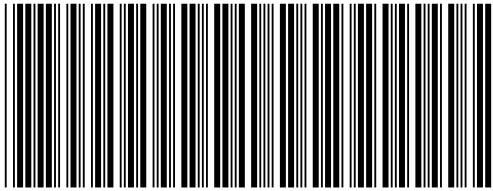
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**14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO**

a. Total 5.0% income		14a	
b. Interest income		14b	
c. Total capital gain income		14c	
d. Total income this return		14d	
e. Non-Massachusetts source income. <b>Not less than "0"</b>		14e	
f. Total income		14f	
g. Deduction and exemption ratio		14g	
<b>15a.</b> Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		<b>15a</b>	
<b>15b.</b> Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement		<b>15b</b>	
<b>16.</b> Reserved for future use		<b>16</b>	
<b>17.</b> Reserved for future use		<b>17</b>	
<b>18.</b> Rental deduction. a.		<b>18</b>	
Nonresidents, fill in if during 2022 you did not have a family home or any dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future			
<b>19.</b> Other deductions from Schedule Y, line 19		<b>19</b>	
<b>20. Total deductions.</b> Add lines 15 through 19		<b>20</b>	
<b>21. 5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 20 from line 12. <b>Not less than "0"</b>		<b>21</b>	1600
<b>22.</b> Exemption amount. a. 4400		<b>22</b>	1470
<b>23. 5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 22 from line 21. <b>Not less than "0"</b>		<b>23</b>	130
<b>24. INTEREST AND DIVIDEND INCOME</b>		<b>24</b>	
<b>25. TOTAL TAXABLE 5.0% INCOME.</b> Add lines 23 and 24		<b>25</b>	130
<b>26. TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585		<b>26</b>	6

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





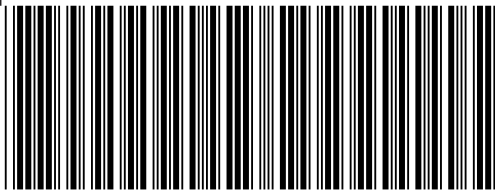
**2022 Form 1-NR/PY, pg. 4**

MA22006041555  
Massachusetts Nonresident/  
Part-Year Resident Income Tax Return  
808407032

27.	<b>12% INCOME.</b> Not less than "0." a.		x .12 =27	
28.	<b>TAX ON LONG-TERM CAPITAL GAINS.</b> Not less than "0." Fill in if filing Schedule D-IS			28
	Fill in if any excess exemptions were used in calculating lines 24, 27 or 28			
29.	Credit recapture amount (from Credit Recapture Schedule)			29
30.	Additional tax on installment sale			30
31.	If you qualify for No Tax Status, fill in and enter "0" on line 32			
32.	<b>TOTAL INCOME TAX.</b> Add lines 26 through 30.			32
33.	Limited Income Credit			33
34.	Income tax due to another state or jurisdiction			34
35.	Other credits (from Credit Manager Schedule)			35
36.	<b>INCOME TAX AFTER CREDITS.</b> Subtract the total of lines 33 through 35 from line 32. Not less than "0"			36
37.	<b>Voluntary Contributions</b>			
	a. Endangered Wildlife Conservation			37a
	b. Organ Transplant Fund			37b
	c. Massachusetts Public Health HIV and Hepatitis Fund			37c
	d. Massachusetts U.S. Olympic Fund			37d
	e. Massachusetts Military Family Relief Fund			37e
	f. Homeless Animal Prevention and Care			37f
	Total. Add lines 37a through 37f			37
38.	Use tax due on Internet, mail order and other out-of-state purchases			38
39.	Health care penalty a. You + b. Spouse			39
40.	<b>Amended return only.</b> Overpayment from original return			40
41.	<b>INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 36 through 40			41
42.	a. Massachusetts income tax withheld from Form(s) W-2	42a	80	
	b. Massachusetts income tax withheld from Form(s) 1099	42b		
	c. Massachusetts income tax withheld from other forms	42c		
	Total. Add lines 42a through 42c			42

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





**2022 Schedule INC**  
MA22INC011555

NAVEEN KUMAR

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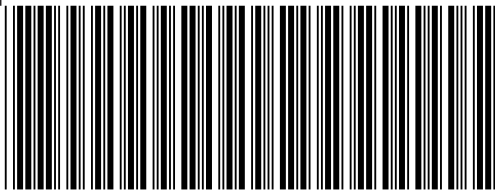
**Form W-2 and 1099 Information**

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
262135579	80	1600			W2

TOTALS

80

1600



# 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.

NAVEEN KUMAR

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1a. Date of birth    03131997    1b. Spouse's date of birth    1c. Family size    1

2. Federal adjusted gross income    2    11556

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.

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

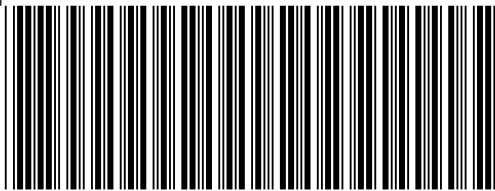
<b>4a.</b> Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	You	Spouse
<b>4b.</b> MassHealth. Fill in and go to line 5	You	Spouse
<b>4c.</b> Medicare (including a replacement or supplemental plan). Fill in and go to line 5	You	Spouse
<b>4d.</b> U.S. Military (including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

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

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

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

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

808407032 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

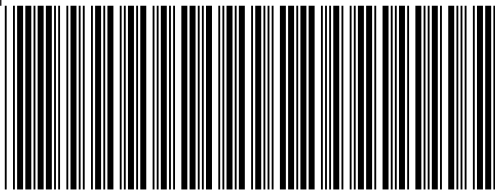
If you answer Yes, go to line 8b. If you answer No, go to line 9.

<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

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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.**

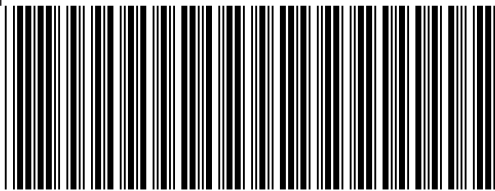
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2022 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing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

MA22021011555

No Tax Status and Limited Income Credit

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

1. Total 5.0% income	1	1600
2. Adjustments to income	2	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	1600
4. Interest exemption used	4	
5. Adjusted gross interest, dividends and certain capital gains	5	
6. Long-term capital gain	6	
7. Additional income/loss while a nonresident/part-year resident	7	9956
8. Total income. Combine lines 3 through 7	8	11556
9. Additional adjustments to income while a nonresident/part-year resident	9	
10. Massachusetts Adjusted Gross Income (AGI)	10	11556
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount	11	
12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount	12	
13. No Tax Status threshold	13	8000
14. Income for Limited Income Credit	14	3556
15. Tax before adjustments	15	6
16. Tax for Limited Income Credit	16	356
17. Limited Income Credit	17	