



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 DISHA BHATIA	Last name	Your Social Security number 028638497
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 10, WILLOWBROOK DR APT NO 246		
City/Town/Post Office NORTH BRUNSWICK	State NJ	Zip 08902
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	8880
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	88
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	
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	88

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		
	04062023	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	04062023	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	

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

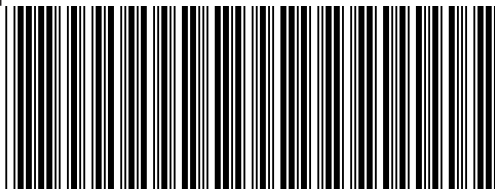
2022 Form PV Massachusetts Income Tax Payment Voucher

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	
DISHA BHATIA	028638497		\$ 88.00	
Name of taxpayer's spouse	Social Security number of taxpayer's spouse			
Street address	City/Town	State	Zip	
10, WILLOWBROOK DR APT NO 246	NORTH BRUNSWICK	NJ	08902	
Phone	E-mail	Fill in if name/address changed since 2021		
408-680-1674	DISHAB1991@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**



00100028638497 123122 0000000000 053 010051555 00000088003



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

DISHA

BHATIA

028638497

10, WILLOWBROOK DR

NORTH BRUNSWICK

NJ 08902

246

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 8880
b. Federal adjusted gross income 8252

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

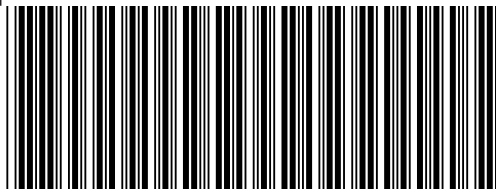
Date

Spouse's signature

Date

408-680-1674

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2022 Form 1, pg. 2

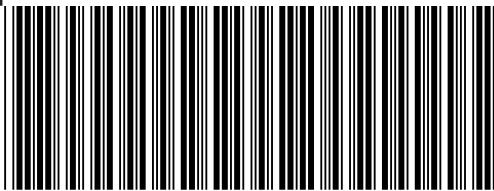
MA22001021555

Massachusetts Resident Income Tax Return

028638497

3.	Wages, salaries, tips		3	
4.	Taxable pensions and annuities		4	
5.	Mass. bank interest: a.	- b. exemption	= 5	
6a.	Business/profession income/loss		6a	8880
6b.	Farming income/loss		6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss		7	
8a.	Unemployment		8a	
8b.	Mass. lottery winnings		8b	
9.	Other income from Schedule X, line 7		9	
10.	TOTAL 5.0% INCOME		10	8880
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		11a	1255
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement		11b	
12.	Reserved for future use		12	
13.	Reserved for future use		13	
14.	Rental deduction. a.		÷ 2 = 14	
15.	Other deductions from Schedule Y, line 19		15	
16.	Total deductions. Add lines 11 through 15		16	1255
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"		17	7625
18.	Exemption amount		18	4400
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"		19	3225
20.	INTEREST AND DIVIDEND INCOME		20	
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20		21	3225
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	161

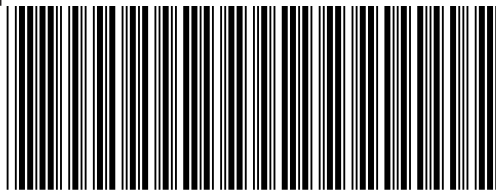
BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



2022 Form 1, pg. 3

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Massachusetts Resident Income Tax Return
028638497

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	161
29.	Limited Income Credit		29	73
30.	Income tax due to another state or jurisdiction		30	
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	88
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	88
38.	a. Massachusetts income tax withheld from Form(s) W-2	38a		
	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	



2022 Schedule C

MA22011011555

Massachusetts Profit or Loss From Business

DISHA Bhatia 028638497
 DISHA BHATIA
 CONSULTANT 519200
 32 ANDREW STREET CAMBRIDGE MA 02139

Accounting method: Cash Accrual Other (specify) No. of employees

Fill in if you materially participated in the operation of this business during 2022 (see line 33 instructions)

Fill in if you started or acquired this business during 2022

Fill in if you made any payments in 2022 that would require you to file Form(s) 1099

Fill in if you have any suspended PAL related to this schedule. See instructions and line 36

Fill in if you claimed the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2022

Fill in if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked

Fill in if interest or dividend reported on U.S. Schedule C, lines 1 and/or 6

Do not include interest and dividends in Schedule C, lines 1 and 4. Enter this amount here and on Schedule B, line 3. See instructions

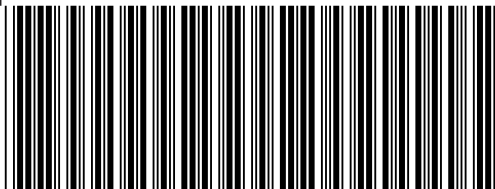
1.	a. Gross receipts or sales	8880		
	b. Returns and allowances		a - b = 1	8880
2.	Cost of goods sold and/or operations		2	
3.	Gross profit. Subtract line 2 from line 1		3	8880
4.	Other income		4	
5.	Total income. Add line 3 and line 4		5	8880
6.	Advertising		6	
7.	Bad debts from sales or services		7	
8.	Car and truck expenses		8	
9.	a. Commissions and fees			
	b. Contract Labor		a + b = 9	
10.	Depletion		10	
11.	Depreciation and Section 179 deduction		11	
12.	Employee benefit programs		12	
13.	Insurance		13	



2022 Schedule C, pg. 2

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14. Interest		
a. mortgage interest paid to financial institutions		
b. other interest	a + b = 14	
15. Legal and professional services	15	
16. Office expense	16	
17. Pension and profit-sharing	17	
18. Rent or lease		
a. vehicles, machinery and equipment		
b. other business property	a + b = 18	
19. Repairs and maintenance	19	
20. Supplies	20	
21. Taxes and licenses	21	
22. Travel	22	
23. Deductible meals. See instructions for appropriate percentage subject to limitations	23	
24. Utilities	24	
25. Wages	25	
26. Other expenses	26	
27. Total expenses. Add lines 6 through 26	27	
28. Tentative profit or loss. Subtract line 27 from line 5	28	8880
29. Expenses for business use of your home	29	
30. Abandoned Building Renovation Deduction	30	
31. Net profit or loss. Subtract total of line 29 and line 30 from line 28	31	8880
32. Deductible loss. If you have a loss on line 31 it may be limited. See line 33	32	
33. Description of your investment in this activity. If you filled in 33a enter loss on line 32 and go to line 35. If you filled in 33b see instructions for line 32 and go to line 35		
	<input checked="" type="checkbox"/> 33a. All investment at risk.	
	<input type="checkbox"/> 33b. Some investment is not at risk.	
34. Profit from line 31	34	8880
35. Total profit or loss. Combine lines 32 and 34	35	8880
36. Allowable prior-year suspended PAL you are applying	36	
37. Net profit or loss. Combine line 35 and 36. Enter here and on Form 1, line 6a or Form 1 NR/PY, line 8a	37	8880



2021 Schedule C, pg. 3

028638497 MA22011031555

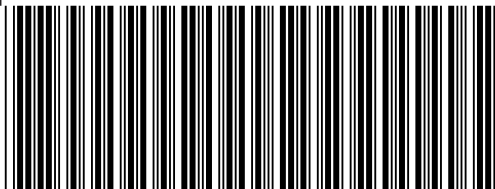
Schedule C-1. Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: Cost Lower of cost or market Other (specify)

Fill in if there was any change in determining quantities, costs or valuations between opening & closing inventory? If Yes, enclose explanation

Fill in and enclose explanation if inventory at beginning of year is different from last year's closing inventory

1.	Inventory at beginning of year	1
2.	a. Purchases	
	b. Items withdrawn for personal use	a - b = 2
3.	Cost of labor	3
4.	Materials and supplies	4
5.	Other costs	5
6.	Add lines 1 through 5	6
7.	Inventory at end of year	7
8.	Cost of goods sold and/or operations. Subtract line 7 from line 6	8



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 10231991 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 8252

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.

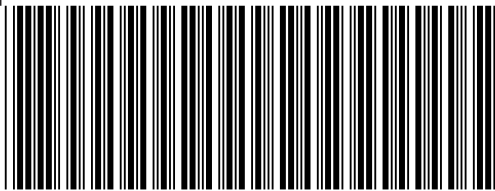
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse
4c. Medicare (including a replacement or 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

028638497 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

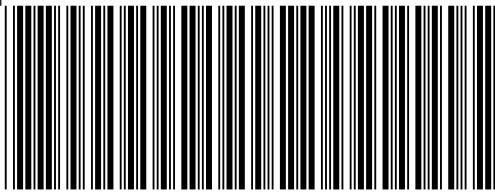
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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

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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.

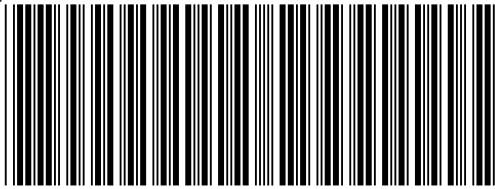
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2022 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing 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 M-2210

MA22653011555

Underpayment of Massachusetts Estimated
Income Tax

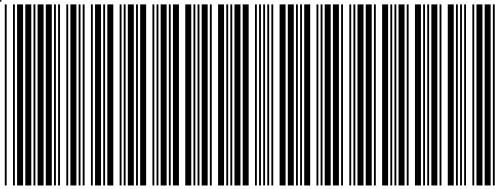
DISHA BHATIA

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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	161	
2. Total credits					2	73	
3. Balance					3	88	
4. Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman					4	70	
5. Enter 2021 tax liability after credits					5		
6. Enter the smaller of line 4 or line 5					6	70	
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	17	17	18	18		
9. Estimated taxes paid and taxes withheld for each installment	9						
10. Overpayment of previous installments	10						
11. Total	11						
12. Overpayment	12						
13. Underpayment	13	17	17	18	18		



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MA22653021555

Underpayment of Massachusetts Estimated
Income Tax

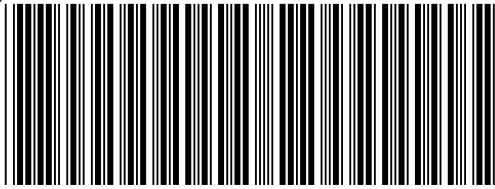
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Part 2. Figuring your underpayment penalty

- 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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MA22653031555

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				