

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 PRAVEEN KUMAR BORIGAMA | Social security number 180-63-6191 |
| Spouse's name SEETA RAMA KUMARI NARAPARAJU | Spouse's social security number 482-69-0396 |

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

Enter whole dollars only on lines 1 through 5.

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

| | | |
|---|---|----------|
| 1 Adjusted gross income | 1 | 192,942. |
| 2 Total tax | 2 | 24,883. |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 19,620. |
| 4 Amount you want refunded to you | 4 | |
| 5 Amount you owe | 5 | 5,374. |

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

| | | | | |
|---|---|---|---|---|
| 3 | 6 | 1 | 9 | 1 |
|---|---|---|---|---|

 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 ▶ 4-10-2023

Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

| | | | | |
|---|---|---|---|---|
| 9 | 0 | 3 | 9 | 6 |
|---|---|---|---|---|

 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 ▶ 4-10-2023

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 [] Single [X] 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:

Form fields for personal information: Your first name and middle initial (PRAVEEN KUMAR), Last name (BORIGAMA), Your social security number (180-63-6191), Spouse's social security number (482-69-0396), Home address (255 NORTH RD, CHELMSFORD, MA 01824), etc.

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] Yes [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 with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Rows for SAHARSH BORIGAMA and SAMHITH BORIGAMA.

Main income table with columns 1a-1z and 2a-2z. Rows include Total amount from Form(s) W-2, Household employee wages, Tip income, Medicaid waiver payments, Taxable dependent care benefits, Employer-provided adoption benefits, Wages from Form 8919, Other earned income, Nontaxable combat pay election, Add lines 1a through 1h, Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, Capital gain or (loss), Other income from Schedule 1, Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8, Adjustments to income from Schedule 1, Subtract line 10 from line 9, Standard deduction or itemized deductions, Qualified business income deduction, Add lines 12 and 13, Subtract line 14 from line 11.

| | | | | |
|------------------------|-----------|--|-----------|---------|
| 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 | 27,983. |
| | 17 | Amount from Schedule 2, line 3 | 17 | |
| | 18 | Add lines 16 and 17 | 18 | 27,983. |
| | 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | 2,500. |
| | 20 | Amount from Schedule 3, line 8 | 20 | 600. |
| | 21 | Add lines 19 and 20 | 21 | 3,100. |
| | 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 24,883. |
| | 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 | 24,883. |

| | | | | |
|-----------------|-----------|---|------------|---------|
| Payments | 25 | Federal income tax withheld from: | | |
| | a | Form(s) W-2 | 25a | 19,620. |
| | b | Form(s) 1099 | 25b | |
| | c | Other forms (see instructions) | 25c | |
| | d | Add lines 25a through 25c | 25d | 19,620. |
| | 26 | 2022 estimated tax payments and amount applied from 2021 return | 26 | |
| | 27 | Earned income credit (EIC) | 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 | 19,620. |

| | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|------------|---|------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--|--|
| Refund | 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | | | | | | | | | | | | | | | | | |
| | 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | | | | | | | | | | | | | | | | | |
| Direct deposit? See instructions. | b | Routing number <table border="1" style="display: inline-table;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | X | X | X | X | X | X | X | X | X | X | | | | | | | | |
| X | X | X | X | X | X | X | X | X | X | | | | | | | | | | | |
| | d | Account number <table border="1" style="display: inline-table;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | | |
| X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | | | | | |
| | 36 | Amount of line 34 you want applied to your 2023 estimated tax | 36 | | | | | | | | | | | | | | | | | |


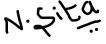
| | | | | |
|-----------------------|-----------|---|-----------|--------|
| Amount You Owe | 37 | Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions | 37 | 5,374. |
| | 38 | Estimated tax penalty (see instructions) | 38 | 111. |

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 4-10-2023 | Your occupation SOFTWARE ENGINEER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1" style="display: inline-table;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | |
| | | | | | | | | | |
| Spouse's signature. If a joint return, both must sign.  | Date 4-10-2023 | Spouse's occupation SOFTWARE ENGINEER | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table border="1" style="display: inline-table;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | |
| | | | | | | | | | |
| Phone no. (217) 588-9117 | Email address PRAVEEN.BORIGAMA@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 04/11/2023 | 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
P BORIGAMA & S NARAPARAJU

Your social security number
180-63-6191

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 | -13,571. |
| 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 | -13,571. |

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 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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. **03**

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

P BORIGAMA & S NARAPARAJU

Your social security number

180-63-6191

Part I Nonrefundable Credits

| | | | |
|----------|--|-----------|------|
| 1 | Foreign tax credit. Attach Form 1116 if required | 1 | |
| 2 | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 | 2 | 600. |
| 3 | Education credits from Form 8863, line 19 | 3 | |
| 4 | Retirement savings contributions credit. Attach Form 8880 | 4 | |
| 5 | Residential energy credits. Attach Form 5695 | 5 | |
| 6 | Other nonrefundable credits: | | |
| a | General business credit. Attach Form 3800 | 6a | |
| b | Credit for prior year minimum tax. Attach Form 8801 | 6b | |
| c | Adoption credit. Attach Form 8839 | 6c | |
| d | Credit for the elderly or disabled. Attach Schedule R | 6d | |
| e | Alternative motor vehicle credit. Attach Form 8910 | 6e | |
| f | Qualified plug-in motor vehicle credit. Attach Form 8936 | 6f | |
| g | Mortgage interest credit. Attach Form 8396 | 6g | |
| h | District of Columbia first-time homebuyer credit. Attach Form 8859 | 6h | |
| i | Qualified electric vehicle credit. Attach Form 8834 | 6i | |
| j | Alternative fuel vehicle refueling property credit. Attach Form 8911 | 6j | |
| k | Credit to holders of tax credit bonds. Attach Form 8912 | 6k | |
| l | Amount on Form 8978, line 14. See instructions | 6l | |
| z | Other nonrefundable credits. List type and amount: _____ _____ | 6z | |
| 7 | Total other nonrefundable credits. Add lines 6a through 6z | 7 | |
| 8 | Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 | 8 | 600. |

(continued on page 2)

Part II Other Payments and Refundable Credits

| | | | | |
|-----------|---|------------|-----------|--|
| 9 | Net premium tax credit. Attach Form 8962 | | 9 | |
| 10 | Amount paid with request for extension to file (see instructions) | | 10 | |
| 11 | Excess social security and tier 1 RRTA tax withheld | | 11 | |
| 12 | Credit for federal tax on fuels. Attach Form 4136 | | 12 | |
| 13 | Other payments or refundable credits: | | | |
| a | Form 2439 | 13a | | |
| b | Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 | 13b | | |
| c | Reserved for future use | 13c | | |
| d | Credit for repayment of amounts included in income from earlier years | 13d | | |
| e | Reserved for future use | 13e | | |
| f | Deferred amount of net 965 tax liability (see instructions) | 13f | | |
| g | Reserved for future use | 13g | | |
| h | Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 | 13h | | |
| z | Other payments or refundable credits. List type and amount: _____ | 13z | | |
| 14 | Total other payments or refundable credits. Add lines 13a through 13z | | 14 | |
| 15 | Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 | | 15 | |

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **13**

Name(s) shown on return

P BORIGAMA & S NARAPARAJU

Your social security number

180-63-6191

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 103 NAGA SWASTIK HOMES MANIKONDA, HYDERABAD TELANGANA IN 500075

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 | 687. | |
| 4 | Royalties received | 4 | | |
| Expenses: | | | | |
| 5 | Advertising | 5 | | |
| 6 | Auto and travel (see instructions) | 6 | | |
| 7 | Cleaning and maintenance | 7 | 2,987. | |
| 8 | Commissions | 8 | | |
| 9 | Insurance | 9 | | |
| 10 | Legal and other professional fees | 10 | | |
| 11 | Management fees | 11 | 2,748. | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | 12 | | |
| 13 | Other interest | 13 | | |
| 14 | Repairs | 14 | 2,695. | |
| 15 | Supplies | 15 | 2,881. | |
| 16 | Taxes | 16 | | |
| 17 | Utilities | 17 | 2,947. | |
| 18 | Depreciation expense or depletion | 18 | | |
| 19 | Other (list) _____ | 19 | | |
| 20 | Total expenses. Add lines 5 through 19 | 20 | 14,258. | |
| 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 | -13,571. | |
| 22 | Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | (13,571.) | () |
| 23a | Total of all amounts reported on line 3 for all rental properties | 23a | 687. | |
| 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 | 14,258. | |
| 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 | (13,571.) | |
| 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 | | -13,571. |

For Paperwork Reduction Act Notice, see the separate instructions.

NPA -13,571.

Schedule E (Form 1040) 2022

Child and Dependent Care Expenses

Department of the Treasury
Internal Revenue Service

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

2022
Attachment
Sequence No. **21**

Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

Your social security number

P BORIGAMA & S NARAPARAJU

180-63-6191

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box

B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box

Part I Persons or Organizations Who Provided the Care—You must complete this part.

If you have more than three care providers, see the instructions and check this box

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions) | (e) Amount paid (see instructions) |
|----------------------------|--|--|---|---------------------------------------|
| THE LEARNING EXPERIENCE | 194 CHELMSFORD ST CHELMSFORD MA 01824 | 26-1528988 | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | 16,500. |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

Did you receive dependent care benefits?

No Complete only Part II below.

Yes Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Check here if the qualifying person was over age 12 and was disabled. (see instructions) | (d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a) |
|------------------------------|----------|--|---|--|
| First | Last | | | |
| SAMHITH | BORIGAMA | 713-28-6874 | <input type="checkbox"/> | 16,500. |
| | | | <input type="checkbox"/> | |
| | | | <input type="checkbox"/> | |

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** 3,000.

4 Enter your **earned income**. See instructions **4** 135,722.

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 70,791.

6 Enter the **smallest** of line 3, 4, or 5 **6** 3,000.

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7** 192,942.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

| If line 7 is: | | | If line 7 is: | | | If line 7 is: | | |
|---------------|--------------|-------------------|-----------------|--------------|-------------------|-----------------|--------------|-------------------|
| Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | Over | But not over | Decimal amount is |
| \$0—15,000 | | .35 | \$25,000—27,000 | | .29 | \$37,000—39,000 | | .23 |
| 15,000—17,000 | | .34 | 27,000—29,000 | | .28 | 39,000—41,000 | | .22 |
| 17,000—19,000 | | .33 | 29,000—31,000 | | .27 | 41,000—43,000 | | .21 |
| 19,000—21,000 | | .32 | 31,000—33,000 | | .26 | 43,000—No limit | | .20 |
| 21,000—23,000 | | .31 | 33,000—35,000 | | .25 | | | |
| 23,000—25,000 | | .30 | 35,000—37,000 | | .24 | | | |

8 X .20

9a Multiply line 6 by the decimal amount on line 8 **9a** 600.

b If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b** 0.

c Add lines 9a and 9b and enter the result **9c** 600.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10** 27,983.

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11** 600.

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

P BORIGAMA & S NARAPARAJU

180-63-6191

Part I Child Tax Credit and Credit for Other Dependents

| | | | | |
|-----------|---|-----------|----------|----------|
| 1 | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR | | 1 | 192,942. |
| 2a | Enter income from Puerto Rico that you excluded | 2a | | |
| b | Enter the amounts from lines 45 and 50 of your Form 2555 | 2b | 0. | |
| c | Enter the amount from line 15 of your Form 4563 | 2c | | |
| d | Add lines 2a through 2c | 2d | 0. | |
| 3 | Add lines 1 and 2d | 3 | 192,942. | |
| 4 | Number of qualifying children under age 17 with the required social security number | 4 | 1 | |
| 5 | Multiply line 4 by \$2,000 | 5 | 2,000. | |
| 6 | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number | 6 | 1 | |
| | Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4. | | | |
| 7 | Multiply line 6 by \$500 | 7 | 500. | |
| 8 | Add lines 5 and 7 | 8 | 2,500. | |
| 9 | Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } | 9 | 400,000. | |
| 10 | Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | 10 | 0. | |
| 11 | Multiply line 10 by 5% (0.05) | 11 | 0. | |
| 12 | Is the amount on line 8 more than the amount on line 11? | 12 | 2,500. | |
| | <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. | | | |
| | <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result. | | | |
| 13 | Enter the amount from the Credit Limit Worksheet A | 13 | 27,383. | |
| 14 | Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents | 14 | 2,500. | |

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

| | | | |
|------------|--|------------|----|
| 15 | Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 <input type="checkbox"/> | | |
| 16a | Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 | 16a | 0. |
| b | Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 | 16b | |
| | TIP: The number of children you use for this line is the same as the number of children you used for line 4. | | |
| 17 | Enter the smaller of line 16a or line 16b | 17 | |
| 18a | Earned income (see instructions) | 18a | |
| b | Nontaxable combat pay (see instructions) | 18b | |
| 19 | Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result | 19 | |
| 20 | Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21. | 20 | |

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

| | | | |
|-----------|---|-----------|--|
| 21 | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. | | |
| 22 | Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 | 22 | |
| 23 | Add lines 21 and 22 | 23 | |
| 24 | 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. } | 24 | |
| 25 | Subtract line 24 from line 23. If zero or less, enter -0- | 25 | |
| 26 | Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27. | 26 | |

Part II-C Additional Child Tax Credit

| | | | |
|-----------|--|--|--|
| 27 | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 | | |
|-----------|--|--|--|

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

2022
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.
180-63-6191

PRAVEEN KUMAR BORIGAMA

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

| | | |
|-----------|--|---|
| 1 | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions | <input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family |
| 2 | HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions | 2 0. |
| 3 | If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter | 3 7,300. |
| 4 | Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs | 4 0. |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 5 7,300. |
| 6 | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter | 6 7,300. |
| 7 | If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions | 7 |
| 8 | Add lines 6 and 7 | 8 7,300. |
| 9 | Employer contributions made to your HSAs for 2022 | 9 1,500. |
| 10 | Qualified HSA funding distributions | 10 |
| 11 | Add lines 9 and 10 | 11 1,500. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 5,800. |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. | 13 0. |

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

| | | |
|------------|--|------------|
| 14a | Total distributions you received in 2022 from all HSAs (see instructions) | 14a |
| b | Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions | 14b |
| c | Subtract line 14b from line 14a | 14c |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 15 |
| 16 | Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f | 16 |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/> | |
| b | Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c | 17b |

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

| | | |
|-----------|--|-----------|
| 18 | Last-month rule | 18 |
| 19 | Qualified HSA funding distribution | 19 |
| 20 | Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f | 20 |
| 21 | Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d | 21 |

Paid Preparer's Due Diligence Checklist
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

For tax year
20 _____

Attachment
Sequence No. **70**

| | | |
|---|--|---|
| Taxpayer name(s) shown on return P BORIGAMA & S NARAPARAJU | | Taxpayer identification number 180-63-6191 |
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | | Preparer tax identification number P02082703 |

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

| | Yes | No | N/A |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____ | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Did you complete the required recertification Form 8862? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

| | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

| | Yes | No | N/A |
|---|-------------------------------------|--------------------------|--------------------------|
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

| | Yes | No |
|---|-------------------------------------|--------------------------|
| 15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |



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 PRAVEEN KUMAR BORIGAMA | | Last name | Your Social Security number 180636191 | |
| If a joint return, spouse's first name and initial SEETA RAMA KUMARI NARAPARAJU | | Last name | Spouse's Social Security number 482690396 | |
| Present street address (and apartment number) 255 NORTH RD | | | | |
| City/Town/Post Office CHELMSFORD | State MA | Zip 01824 | Filing status: <input type="radio"/> Single <input type="radio"/> Married filing separately <input checked="" type="radio"/> Married filing jointly <input type="radio"/> Head of household | |

Part 1. Tax Return Information for Electronic Filing

| | | |
|--|----------|--------|
| 1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) | 1 | 192559 |
| 2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) | 2 | 8738 |
| 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 | 9399 |
| 5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) | 5 | 1021 |
| 6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) | 6 | |

Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2022 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

| | | | |
|----------------|------|--------------------|------|
| Your signature | Date | Spouse's signature | Date |
|----------------|------|--------------------|------|

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

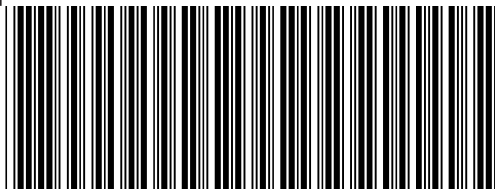
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.)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

| | | | | |
|--|-------------|-----------|-------|---|
| ERO's signature and SSN or PTIN | Date | EIN | | <input type="radio"/> Fill in if self-employed |
| | 04112023 | 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 | 04112023 | 843171965 | | |
| Firm name (or yours, if self-employed) and address | City/Town | State | Zip | |
| SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT | E BRUNSWICK | NJ | 08816 | |



2022 Form 1

MA22001011555

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

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

Year beginning

Ending

PRAVEEN KUMAR
SEETA RAMA KUMAR
255 NORTH RD

BORIGAMA
NARAPARAJU

180636191
482690396
CHELMSFORD

MA 01824

Fill in if: Amended return Other jurisdiction change Enter date of change
Federal amendment Amended return due to IRS BBA Partnership Audit

State Election Campaign Fund:

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Taxpayer deceased

Fill in if under age 18

Fill in if name change

\$1 You \$1 Spouse TOTAL

You Spouse

You Spouse

You Spouse

You Spouse

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

a. Total federal income 192942

b. Federal adjusted gross income 192942

1. Filing status (select one only):

- Single
- Married filing jointly
- Married filing separate return
- Head of household

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

2. Exemptions

a. Personal exemptions

2a 8800

b. Number of dependents. (Do not include yourself or your spouse.) Enter number 2

x \$1,000 = 2b 2000

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 10800

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

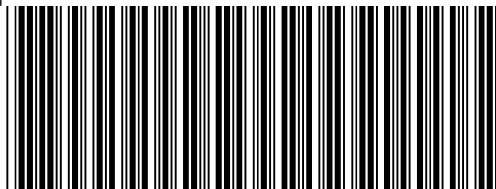
Date 4-10-2023

Spouse's signature

Date 4-10-2023

217-588-9117

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2022 Form 1, pg. 2

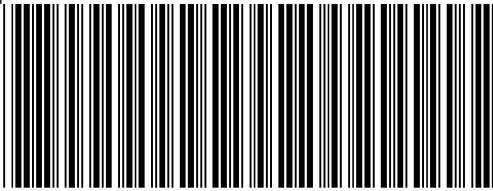
MA22001021555

Massachusetts Resident Income Tax Return

180636191

| | | | |
|------|---|----------|--------|
| 3. | Wages, salaries, tips | 3 | 206130 |
| 4. | Taxable pensions and annuities | 4 | |
| 5. | Mass. bank interest: a. | = 5 | |
| | – b. exemption | | |
| 6a. | Business/profession income/loss | 6a | |
| 6b. | Farming income/loss | 6b | |
| 7. | Rental, royalty and REMIC, partnership, S corp., trust income/loss | 7 | -13571 |
| 8a. | Unemployment | 8a | |
| 8b. | Mass. lottery winnings | 8b | |
| 9. | Other income from Schedule X, line 7 | 9 | |
| 10. | TOTAL 5.0% INCOME | 10 | 192559 |
| 11a. | Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement | 11a | 2000 |
| 11b. | Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement | 11b | 2000 |
| 12. | Reserved for future use | 12 | |
| 13. | Reserved for future use | 13 | |
| 14. | Rental deduction. a. 19200 | ÷ 2 = 14 | 3000 |
| 15. | Other deductions from Schedule Y, line 19 | 15 | |
| 16. | Total deductions. Add lines 11 through 15 | 16 | 7000 |
| 17. | 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" | 17 | 185559 |
| 18. | Exemption amount | 18 | 10800 |
| 19. | 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0" | 19 | 174759 |
| 20. | INTEREST AND DIVIDEND INCOME | 20 | |
| 21. | TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 | 21 | 174759 |
| 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 | 8738 |

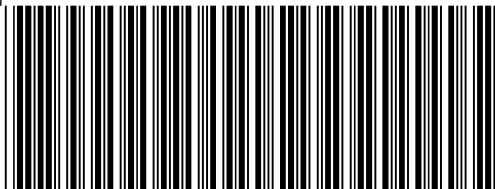
BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



2022 Form 1, pg. 3

MA22001031555
Massachusetts Resident Income Tax Return
180636191

Table with 4 columns: Line number, Description, Internal code, and Amount. Includes rows for 12% Income, Tax on Long-Term Capital Gains, Credit recapture amount, Additional tax on installment sale, No Tax Status, Total Income Tax (8738), Limited Income Credit, Income tax due to another state, Other credits, Income Tax After Credits (8738), Voluntary Contributions (33a-f), Use tax due on Internet, Health care penalty, Amended return only, Income Tax After Credits Plus Contributions and Use Tax (8738), and Massachusetts income tax withheld (38a-c, 9399).



2022 Schedule DI

MA22SDI011555

PRAVEEN KUMAR

BORIGAMA

180636191

Schedule DI. Dependent Information

SAHARSH
SON

BORIGAMA

958900972

Is dependent a qualifying child for earned income credit? 06252011

Is dependent disabled?

SAMHITH
SON

BORIGAMA

713286874

Is dependent a qualifying child for earned income credit? 03162018

Is dependent disabled?

Is dependent a qualifying child for earned income credit?

Is dependent disabled?

Is dependent a qualifying child for earned income credit?

Is dependent disabled?

Is dependent a qualifying child for earned income credit?

Is dependent disabled?

Is dependent a qualifying child for earned income credit?

Is dependent disabled?

Is dependent a qualifying child for earned income credit?

Is dependent disabled?

Is dependent a qualifying child for earned income credit?

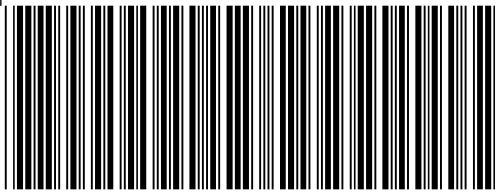
Is dependent disabled?

Is dependent a qualifying child for earned income credit?

Is dependent disabled?

Is dependent a qualifying child for earned income credit?

Is dependent disabled?



2022 Schedule INC

MA22INC011555

PRAVEEN KUMAR

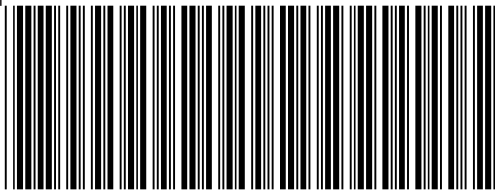
BORIGAMA

180636191

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 |
|----------------------|-----------------------|-----------------------|-------------------------|-----------------------|--------------------------|
| 046897296 | 3252 | 70791 | | 5552 | W2 |
| 223536104 | 6147 | 135339 | 11297 | | W2 |

| | | | | | |
|--------|------|--------|-------|------|--|
| TOTALS | 9399 | 206130 | 11297 | 5552 | |
|--------|------|--------|-------|------|--|



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.

PRAVEEN KUMAR

BORIGAMA

180636191

1a. Date of birth 07141977 1b. Spouse's date of birth 06301981 1c. Family size 4

2. Federal adjusted gross income 2 192942

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 checked="" 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.

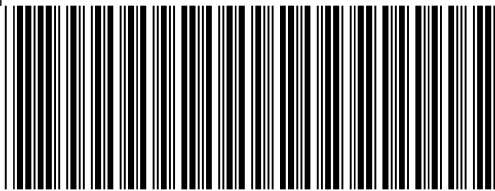
| | | |
|---|---|--|
| 4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below) | <input type="checkbox"/> You | <input type="checkbox"/> Spouse |
| 4b. MassHealth. Fill in and go to line 5 | <input checked="" type="checkbox"/> You | <input checked="" type="checkbox"/> Spouse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

180636191 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

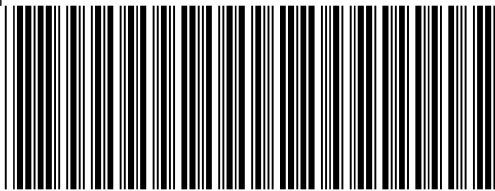
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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.

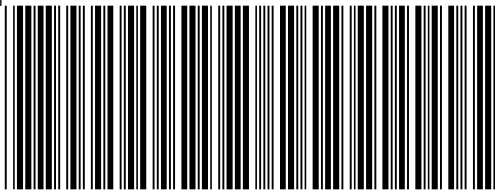
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2022 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing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

PRAVEEN KUMAR

BORIGAMA

180636191

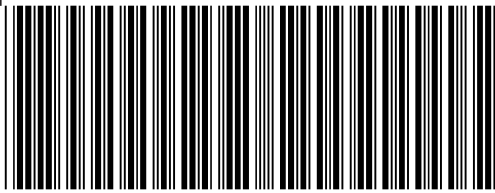
Income or Loss from Real Estate and Royalties

Income

| | | |
|-----------------------|---|-----|
| 1. Rents received | 1 | 687 |
| 2. Royalties received | 2 | |

Expenses

| | | |
|---|----|--------|
| 3. Advertising | 3 | |
| 4. Auto and travel | 4 | |
| 5. Cleaning and maintenance | 5 | 2987 |
| 6. Commissions | 6 | |
| 7. Insurance | 7 | |
| 8. Legal and other professional fees | 8 | |
| 9. Management fees | 9 | 2748 |
| 10. Mortgage interest paid to banks, etc. | 10 | |
| 11. Other interest | 11 | |
| 12. Repairs | 12 | 2695 |
| 13. Supplies | 13 | 2881 |
| 14. Taxes | 14 | |
| 15. Utilities | 15 | 2947 |
| 16. Other expenses | 16 | |
| 17. Add lines 3 through 16 | 17 | 14258 |
| 18. Depreciation expense or depletion | 18 | |
| 19. Total expenses. Add lines 17 and 18 | 19 | 14258 |
| 20. Income or loss from rental real estate or royalty properties | 20 | -13571 |
| 21. Deductible rental real estate loss | 21 | -13571 |
| 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 | -13571 |
| 24. Rental real estate and royalty income or loss | 24 | -13571 |



2022 Schedule E, pg. 2

MA22013051555

180636191

Income or Loss from Partnerships and S Corporations

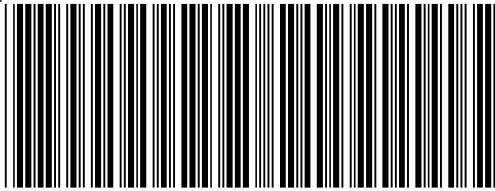
| | |
|---|----|
| 25. Passive loss allowed | 25 |
| 26. Passive income | 26 |
| 27. Non-passive loss | 27 |
| 28. Section 179 expense deduction | 28 |
| 29. Non-passive income | 29 |
| 30. Combine lines 26 and 29 | 30 |
| 31. Combine lines 25, 27 and 28 | 31 |
| 32. Partnership and S corporation income 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 |



2022 Schedule E, pg. 3

MA22013061555

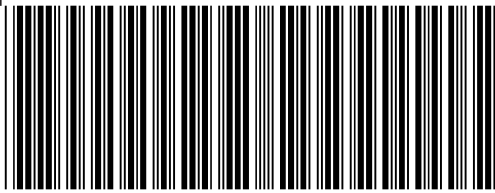
180636191

Farm Income

54. Net farm rental income or loss 54

Summary

| | | |
|---|----|--------|
| 55. Income or loss. Combine lines 24, 35, 49, 53 and 54 | 55 | -13571 |
| 56. Massachusetts differences Enclose statements | 56 | |
| 57. Abandoned building renovation deduction | 57 | |
| 58. Total income or loss. Combine lines 55 through 57 | 58 | -13571 |



2022 Schedule E-1

MA22013011555

PRAVEEN KUMAR BORIGAMA 180636191
103 NAGA SWASTIK HOMES, MAN
103 NAGA SWASTIK HOMES MANIKONDA, HYDERABAD

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 | 687 |
| 2. Royalties received | 2 | |

Expenses

| | | |
|--|----|--------|
| 3. Advertising | 3 | |
| 4. Auto and travel | 4 | |
| 5. Cleaning and maintenance | 5 | 2987 |
| 6. Commissions | 6 | |
| 7. Insurance | 7 | |
| 8. Legal and other professional fees | 8 | |
| 9. Management fees | 9 | 2748 |
| 10. Mortgage interest paid to banks, etc | 10 | |
| 11. Other interest | 11 | |
| 12. Repairs | 12 | 2695 |
| 13. Supplies | 13 | 2881 |
| 14. Taxes | 14 | |
| 15. Utilities | 15 | 2947 |
| 16. Other expenses | 16 | |
| 17. Add lines 3 through 16 | 17 | 14258 |
| 18. Depreciation expense or depletion | 18 | |
| 19. Total expenses. Add lines 17 and 18 | 19 | 14258 |
| 20. Income or loss from rental real estate or royalty properties | 20 | -13571 |
| 21. Deductible rental real estate loss | 21 | -13571 |
| 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 | -13571 |
| 24. Rental real estate and royalty income or loss | 24 | -13571 |
| 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 | | |