

# IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name LAKSHAY DEWAN	Social security number 039-95-3398
Spouse's name	Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	92,706.
2	Total tax	2	13,141.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	15,072.
4	Amount you want refunded to you	4	1,931.
5	Amount you owe	5	

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

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

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

- I authorize GLOBAL TAXES LLC to enter or generate my PIN 

5	3	3	9	8
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 as my signature on the income tax return (original or amended) I am now authorizing.   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

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

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

- I authorize \_\_\_\_\_ to enter or generate my PIN 

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 as my signature on the income tax return (original or amended) I am now authorizing.   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

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

## Practitioner PIN Method Returns Only—continue below

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

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

2	2	2	4	9	6	3	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

  
Don't enter all zeros

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

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

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

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

Personal information section including name (LAKSHAY DEWAN), social security number (039-95-3398), and home address (211 N WASHINGTON ST UNIT 2, NORTH ATTLEBOROUGH, MA 02760).

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

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

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

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

Main income table with rows 1a through 15, including sub-rows for tax-exempt interest, dividends, IRA distributions, pensions, and social security benefits. Total taxable income is 79,747.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 13,141.

Table for Payments (lines 25-33). Includes federal income tax withheld (15,072) and total payments (15,072).

Table for Refund (lines 34-36). Shows overpaid amount of 1,931 and amount applied to 2023 estimated tax.

Table for Amount You Owe (lines 37-38). Shows amount you owe and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with signature lines for taxpayer and spouse, including occupation and ID Protection PIN fields.

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

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

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

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

Your social security number  
039-95-3398

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	-9,100.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABL account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b>	-9,100.

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

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

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

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **12**

Name(s) shown on return  
LAKSHAY DEWAN

Your social security number  
039-95-3398

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

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

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

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

**Part III Summary**

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

**SCHEDULE E  
(Form 1040)**

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

OMB No. 1545-0074

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

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on return

Your social security number

LAKSHAY DEWAN

039-95-3398

**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** 279, 2ND FLOOR, SANT NAGAR NEW DELHI DELHI IN 110065

**B**  
**C**

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

**Type of Property:**

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

Income:		Properties:		
		A	B	C
<b>3</b>	Rents received . . . . .	3	550.	
<b>4</b>	Royalties received . . . . .	4		
<b>Expenses:</b>				
<b>5</b>	Advertising . . . . .	5		
<b>6</b>	Auto and travel (see instructions) . . . . .	6		
<b>7</b>	Cleaning and maintenance . . . . .	7	950.	
<b>8</b>	Commissions . . . . .	8		
<b>9</b>	Insurance . . . . .	9		
<b>10</b>	Legal and other professional fees . . . . .	10		
<b>11</b>	Management fees . . . . .	11	1,350.	
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	12		
<b>13</b>	Other interest . . . . .	13		
<b>14</b>	Repairs . . . . .	14	2,950.	
<b>15</b>	Supplies . . . . .	15	2,450.	
<b>16</b>	Taxes . . . . .	16		
<b>17</b>	Utilities . . . . .	17	1,950.	
<b>18</b>	Depreciation expense or depletion . . . . .	18		
<b>19</b>	Other (list) _____	19		
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	20	9,650.	
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	21	-9,100.	
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	22	( 9,100. )	
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	23a	550.	
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	23b		
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	23c		
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	23d		
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	23e	9,650.	
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24		
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	25	( 9,100. )	
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26	-9,100.	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022



**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](http://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.  
039-95-3398

LAKSHAY DEWAN

**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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions . . . . .	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
<b>2</b>	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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	2 0.
<b>3</b>	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3 3,650.
<b>4</b>	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.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5 3,650.
<b>6</b>	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 3,650.
<b>7</b>	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 0.
<b>8</b>	Add lines 6 and 7 . . . . .	8 3,650.
<b>9</b>	Employer contributions made to your HSAs for 2022 . . . . .	9 2,000.
<b>10</b>	Qualified HSA funding distributions . . . . .	10
<b>11</b>	Add lines 9 and 10 . . . . .	11 2,000.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12 1,650.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> 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.

<b>14a</b>	Total distributions you received in 2022 from all HSAs (see instructions) . . . . .	14a
<b>b</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
<b>c</b>	Subtract line 14b from line 14a . . . . .	14c
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	15
<b>16</b>	<b>Taxable HSA distributions.</b> 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
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>	
<b>b</b>	<b>Additional 20% tax</b> (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.

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

## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

**Attach to your tax return.**

Attachment  
Sequence No. **55**

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

LAKSHAY DEWAN

Your taxpayer identification number

039-95-3398

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	
3	Qualified business net (loss) carryforward from the prior year	<b>3</b> ( )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b>
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b> 43.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b> ( )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b> 43.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b> 9.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 9.
11	Taxable income before qualified business income deduction (see instructions)	<b>11</b> 79,756.	
12	Net capital gain (see instructions)	<b>12</b> 337.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> 79,419.	
14	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 15,884.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		<b>15</b> 9.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		<b>16</b> ( 0. )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		<b>17</b> ( 0. )

## Passive Activity Loss Limitations

See separate instructions.

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

Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return  
LAKSHAY DEWAN

Identifying number  
039-95-3398

### Part I 2022 Passive Activity Loss

**Caution:** Complete Parts IV and V before completing Part I.

#### Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a)) . . . . .	<b>1a</b>		0.
b	Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	<b>1b</b>	(	9,100.)
c	Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	<b>1c</b>	(	
d	Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>		-9,100.

#### All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a)) . . . . .	<b>2a</b>		
b	Activities with net loss (enter the amount from Part V, column (b)) . . . . .	<b>2b</b>	(	
c	Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	<b>2c</b>	(	
d	Combine lines 2a, 2b, and 2c . . . . .	<b>2d</b>		
3	Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used . . . . .	<b>3</b>		-9,100.

If line 3 is a loss and: • Line 1d is a loss, go to Part II.  
• Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

### Part II Special Allowance for Rental Real Estate Activities With Active Participation

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .			9,100.
5	Enter \$150,000. If married filing separately, see instructions . . . . .	<b>5</b>	150,000.	
6	Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	<b>6</b>	101,806.	
7	Subtract line 6 from line 5 . . . . .	<b>7</b>	48,194.	
8	Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>8</b>		24,097.
9	Enter the <b>smaller</b> of line 4 or line 8 . . . . .	<b>9</b>		9,100.

### Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total . . . . .			0.
11	<b>Total losses allowed from all passive activities for 2022.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	<b>11</b>		9,100.

### Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
279, 2ND FLOOR, SANT NAGAR	0.	9,100.			9,100.
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c	0.	9,100.			

For Paperwork Reduction Act Notice, see instructions.

**Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c.** See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c					

**Part VI Use This Part if an Amount Is Shown on Part II, Line 9.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
279, 2ND FLOOR, SANT NAGAR	E Ln 22	9,100.	1.00000000	9,100.	0.
<b>Total</b>		9,100.	1.00	9,100.	0.

**Part VII Allocation of Unallowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b>			1.00	

**Part VIII Allowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b>				



# 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 LAKSHAY DEWAN	Last name	Your Social Security number 039953398
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 211 N WASHINGTON ST UNIT 2		
City/Town/Post Office NORTH ATTLEBOROUGH	State MA	Zip 02760
Filing status: <input checked="" type="radio"/> Single <input type="radio"/> Married filing jointly <input type="radio"/> Married filing separately <input type="radio"/> Head of household		

### Part 1. Tax Return Information for Electronic Filing

1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) . . . . .	<b>1</b>	92321
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	4315
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) . . . . .	<b>3</b>	
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) . . . . .	<b>4</b>	4968
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) . . . . .	<b>5</b>	653
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) . . . . .	<b>6</b>	

### Part 2. Declaration and Signature of Taxpayer

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

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

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

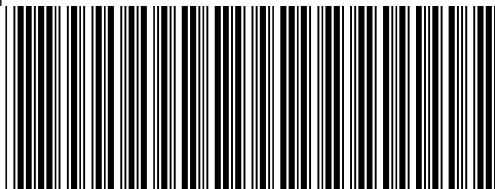
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) 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
	04132023	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	04132023	843171965		
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
SIAM 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

LAKSHAY

DEWAN

039953398

211 N WASHINGTON ST UNIT 2

NORTH ATTLEBOROUGH

MA 02760

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 92706  
b. Federal adjusted gross income 92706

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  |                | <b>2a</b>             | 4400 |
| b. Number of dependents. (Do not include yourself or your spouse.) Enter number |                | x \$1,000 = <b>2b</b> |      |
| c. Age 65 or over before 2023   | You + Spouse = | x \$700 = <b>2c</b>   |      |
| d. Blindness  | You + Spouse = | x \$2,200 = <b>2d</b> |      |
| e. Medical/dental   |                | <b>2e</b>             |      |
| f. Adoption   |                | <b>2f</b>             |      |
| g. Total exemptions. Add items 2a through 2f. Enter here and on line 18         |                | <b>2g</b>             | 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

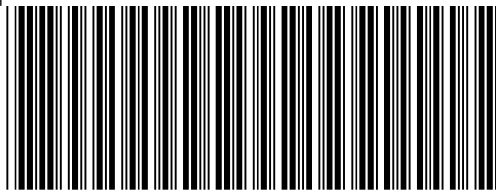
Date

Spouse's signature

Date

919-985-6195

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



## 2022 Form 1, pg. 2

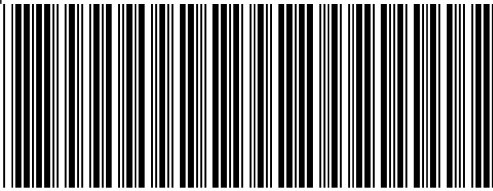
MA22001021555

Massachusetts Resident Income Tax Return

039953398

3. Wages, salaries, tips	3	101421
4. Taxable pensions and annuities	4	
5. Mass. bank interest: a. <span style="float: right;">- b. exemption</span>	= 5	
6a. Business/profession income/loss	6a	
6b. Farming income/loss	6b	
7. Rental, royalty and REMIC, partnership, S corp., trust income/loss	7	-9100
8a. Unemployment	8a	
8b. Mass. lottery winnings	8b	
9. Other income from Schedule X, line 7	9	
10. <b>TOTAL 5.0% INCOME</b>	10	92321
11a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	11a	2000
11b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	11b	
12. Reserved for future use	12	
13. Reserved for future use	13	
14. Rental deduction. a.	÷ 2 = 14	
15. Other deductions from Schedule Y, line 19	15	
16. <b>Total deductions.</b> Add lines 11 through 15	16	2000
17. <b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. Not less than "0"	17	90321
18. Exemption amount	18	4400
19. <b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. Not less than "0"	19	85921
20. <b>INTEREST AND DIVIDEND INCOME</b>	20	384
21. <b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 19 and 20	21	86305
22. <b>TAX ON 5.0% INCOME. Note:</b> 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	4315

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



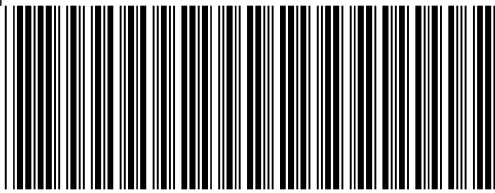
**2022 Form 1, pg. 3**

MA22001031555  
Massachusetts Resident Income Tax Return  
039953398

<b>23. 12% INCOME.</b> Not less than "0." a.		x .12 =	<b>23</b>	
<b>24. TAX ON LONG-TERM CAPITAL GAINS.</b> Not less than "0." Fill in if filing Schedule D-IS			<b>24</b>	
Fill in if any excess exemptions were used in calculating lines 20, 23 or 24				
<b>25.</b> Credit recapture amount (from Credit Recapture Schedule)			<b>25</b>	
<b>26.</b> Additional tax on installment sale			<b>26</b>	
<b>27.</b> If you qualify for No Tax Status, fill in and enter "0" on line 28				
<b>28. TOTAL INCOME TAX.</b> Add lines 22 through 26			<b>28</b>	4315
<b>29.</b> Limited Income Credit			<b>29</b>	
<b>30.</b> Income tax due to another state or jurisdiction			<b>30</b>	
<b>31.</b> Other credits from Credit Manager Schedule			<b>31</b>	
<b>32. INCOME TAX AFTER CREDITS.</b> Subtract the total of lines 29 through 31 from line 28. Not less than "0"			<b>32</b>	4315
<b>33. Voluntary Contributions</b>				
a. Endangered Wildlife Conservation			<b>33a</b>	
b. Organ Transplant Fund			<b>33b</b>	
c. Massachusetts Public Health HIV and Hepatitis Fund			<b>33c</b>	
d. Massachusetts U.S. Olympic Fund			<b>33d</b>	
e. Massachusetts Military Family Relief Fund			<b>33e</b>	
f. Homeless Animal Prevention and Care			<b>33f</b>	
Total. Add lines 33a through 33f			<b>33</b>	
<b>34.</b> Use tax due on Internet, mail order and other out-of-state purchases			<b>34</b>	
<b>35.</b> Health care penalty a. You + b. Spouse			<b>35</b>	
<b>36. Amended return only.</b> Overpayment from original return			<b>36</b>	
<b>37. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 32 through 36			<b>37</b>	4315
<b>38.</b> a. Massachusetts income tax withheld from Form(s) W-2	38a	4968		
b. Massachusetts income tax withheld from Form(s) 1099	38b			
c. Massachusetts income tax withheld from other forms	38c			
Total. Add lines 38a through 38c			<b>38</b>	4968







# 2022 Schedule B

MA22010011555

LAKSHAY

DEWAN

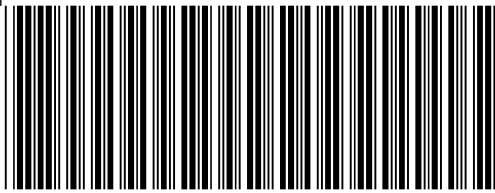
039953398

## Part 1. Interest and Dividend Income

1. Total interest income	1	
2. Total ordinary dividends	2	384
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	384
5. Total interest from Massachusetts banks	5	
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	
7. Subtotal	7	384
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	384

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

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



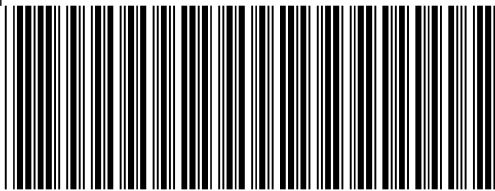
## 2022 Schedule B, pg. 2

039953398 MA22010021555

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

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

29.	Enter the amount from line 9	29	384
30.	Short-term losses applied against interest and dividends	30	
31.	Subtotal interest and dividends	31	384
32.	Long-term losses applied against interest and dividends	32	
33.	Adjusted interest and dividends	33	384
34.	Enter the amount from line 28	34	
35.	Adjusted gross interest, dividends and certain capital gains	35	384
36.	Excess exemptions	36	
37.	Subtract line 36 from line 35	37	384
38.	Interest and dividends taxable at 5.0%	38	384
39.	Taxable 12% capital gains	39	
40.	Available short-term losses for carryover in 2023	40	



## 2022 Schedule D

MA22012011555

Long-Term Capital Gains and Losses

Excluding Collectibles

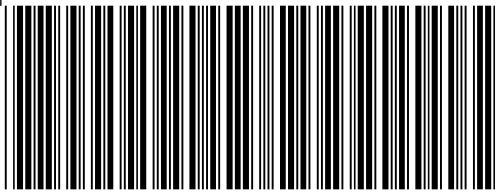
LAKSHAY

DEWAN

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

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



**2022 Schedule INC**

MA22INC011555

LAKSHAY

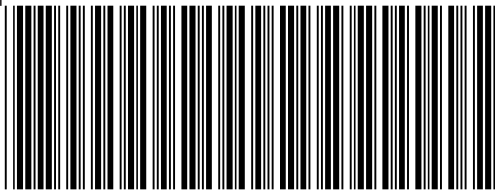
DEWAN

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**Form W-2 and 1099 Information**

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
593004217	4968	101421	8165		W2

TOTALS	4968	101421	8165		
--------	------	--------	------	--	--



# 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    04221993    1b. Spouse's date of birth    1c. Family size    1

2. Federal adjusted gross income    2    92706

3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2022, you turned 18, you were a part-year resident or a taxpayer was deceased. If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

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

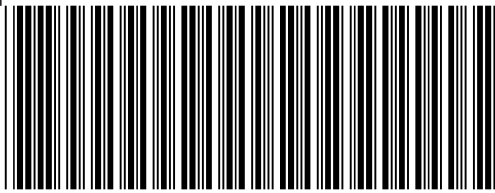
<b>4a.</b> Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
<b>4b.</b> MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse
<b>4c.</b> Medicare (including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

039953398 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

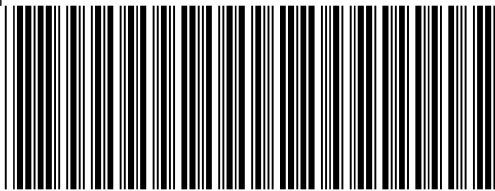
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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.

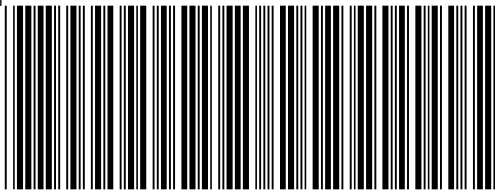
**You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty.** Once 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

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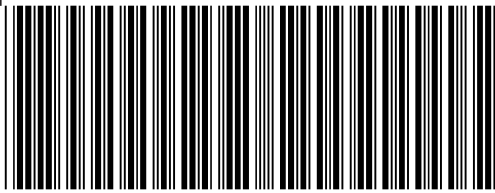
**Income or Loss from Real Estate and Royalties**

**Income**

1. Rents received	1	550
2. Royalties received	2	

**Expenses**

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	950
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1350
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	2950
13. Supplies	13	2450
14. Taxes	14	
15. Utilities	15	1950
16. Other expenses	16	
17. Add lines 3 through 16	17	9650
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	9650
20. Income or loss from rental real estate or royalty properties	20	-9100
21. Deductible rental real estate loss	21	-9100
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	-9100
24. Rental real estate and royalty income or loss	24	-9100



## 2022 Schedule E, pg. 2

MA22013051555

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### Income or Loss from Partnerships and S Corporations

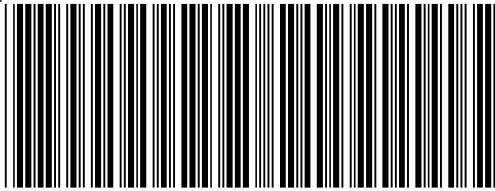
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than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

### Income or Loss from Estates and Trusts

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

### Income or Loss from REMICs

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



**2022 Schedule E, pg. 3**

MA22013061555

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**Farm Income**

54. Net farm rental income or loss

54

**Summary**

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

55

-9100

56. Massachusetts differences Enclose statements

56

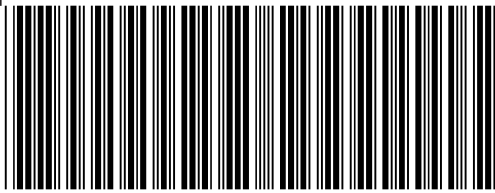
57. Abandoned building renovation deduction

57

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

58

-9100



# 2022 Schedule E-1

MA22013011555

LAKSHAY DEWAN 039953398  
 279, 2ND FLOOR, SANT NAGAR  
 279, 2ND FLOOR, SANT NAGAR NEW DELHI

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	550
2. Royalties received	2	

### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	950
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1350
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	2950
13. Supplies	13	2450
14. Taxes	14	
15. Utilities	15	1950
16. Other expenses	16	
17. Add lines 3 through 16	17	9650
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	9650
20. Income or loss from rental real estate or royalty properties	20	-9100
21. Deductible rental real estate loss	21	-9100
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	-9100
24. Rental real estate and royalty income or loss	24	-9100
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		