



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2023
Massachusetts
Department of
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2023.

| | | | | | |
|--|--|-----------|-------|---|--|
| Your first name and initial | | Last name | | Your Social Security number | |
| CHAITHANYA REDDY PANDIRLAPALLI | | | | 001996123 | |
| If a joint return, spouse's first name and initial | | Last name | | Spouse's Social Security number | |
| MOUNIKA SANIKOMMU | | | | 863403049 | |
| Present street address (and apartment number) | | | | | |
| 520 BRISA COURT | | | | | |
| City/Town/Post Office | | State | Zip | Filing status: <input type="radio"/> Single <input checked="" type="radio"/> Married filing jointly | |
| LIBERTY HILL | | TX | 78642 | <input type="radio"/> Married filing separately <input type="radio"/> Head of household | |

Part 1. Tax Return Information for Electronic Filing

| | | |
|--|---|-------|
| 1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) | 1 | 30387 |
| 2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) | 2 | 1290 |
| 3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) | 3 | |
| 4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) | 4 | |
| 5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) | 5 | |
| 6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) | 6 | 1290 |

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 2023 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)

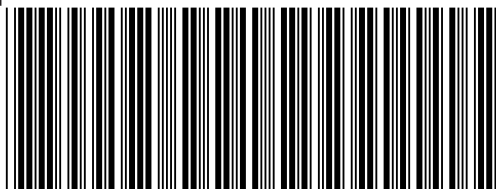
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) 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 | | |
| | 04102024 | 843171965 | | <input type="radio"/> Fill in if self-employed |
| 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 | | |
| P02082703 | 04102024 | 843171965 | | <input type="radio"/> Fill in if self-employed |
| Firm name (or yours, if self-employed) and address | City/Town | State | Zip | |
| SYAM PRIYA RAM SAGAR GUPTA 245 ROONEY CT | E BRUNSWICK | NJ | 08816 | |



2023 Form 1-NR/PY

MA23006011555

Massachusetts Nonresident/Part-Year Resident Income Tax Return

For the year January 1–December 31, 2023 or other taxable

Year beginning Ending

CHAITHANYA REDDY
MOUNIKA
520 BRISA COURT

PANDIRLAPALLI
SANIKOMMU

001996123
863403049
LIBERTY HILL

TX 78642

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

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

Check one: X Nonresident

Part-year resident

a. Total federal income

441612

b. Federal adjusted gross income

441612

1. Filing status (select one only):

Single

X Married filing jointly

Married filing separate return

NRA

Head of household

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

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

To

3. Total days as Massachusetts resident

÷ 365 = . 3

\$1 You \$1 Spouse TOTAL
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

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

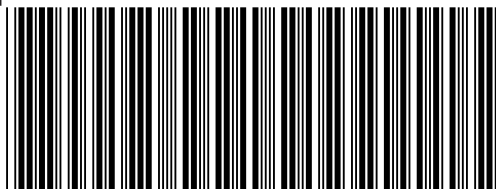
Date

Spouse's signature

Date

667-802-0306

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2023 Form 1-NR/PY, pg. 2

MA23006021555

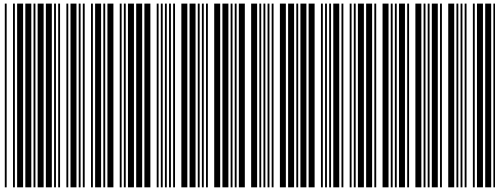
Massachusetts Nonresident/

Part-Year Resident Income Tax Return

001996123

| | | | |
|--|--------------------------|-----------------------|-------|
| 4. Exemptions: | | | |
| a. Personal exemptions | | 4a | 8800 |
| b. Number of dependents. (Do not include yourself or your spouse.) Enter number | | x \$1,000 = 4b | |
| c. Age 65 or over before 2024 | You + Spouse = | x \$700 = 4c | |
| d. Blindness | You + Spouse = | x \$2,200 = 4d | |
| e. Medical/dental | | 4e | |
| f. Adoption | | 4f | |
| g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a | | 4g | 8800 |
| 5. Wages, salaries, tips | | 5 | 30387 |
| 6. Taxable pensions and annuities | | 6 | |
| 7. Mass. bank interest: a. | - b. exemption | = 7 | |
| 8. Business/profession income/loss a. | + b. Farming income/loss | = 8 | |
| 9. Rental, royalty and REMIC, partnership, S corp., trust income/loss | | 9 | |
| 10a. Unemployment | | 10a | |
| 10b. Mass. lottery winnings | | 10b | |
| 11. Other income | | 11 | |
| 12. TOTAL 5.0% INCOME | | 12 | 30387 |
| 13. NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: | working days | miles | sales |
| | other: | | |
| Working days (or other basis) outside Massachusetts | | 13a | |
| Working days (or other basis) inside Massachusetts | | 13b | |
| Total working days | | 13c | |
| Nonworking days (holidays, weekends, etc.) | | 13d | |
| Massachusetts ratio | | 13e | |
| Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2 | | 13f | |
| Massachusetts income | | 13g | |

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



2023 Form 1-NR/PY, pg. 3

MA23006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

CHAITHANYA REDDY

PANDIRLAPALLI

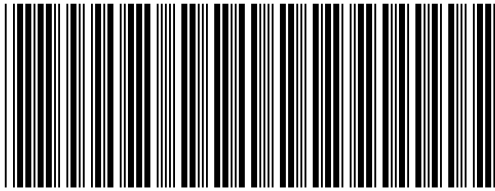
001996123

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

| | | |
|---|-----|--------|
| a. Total 5.0% income | 14a | 30387 |
| b. Interest income | 14b | |
| c. Total capital gain income | 14c | |
| d. Total income this return | 14d | 30387 |
| e. Non-Massachusetts source income. Not less than "0" | 14e | 422074 |
| f. Total income | 14f | 452461 |
| g. Deduction and exemption ratio | 14g | 0.0672 |
| 15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement | 15a | 2000 |
| 15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement | 15b | 2000 |
| 16. Reserved for future use | 16 | |
| 17. Reserved for future use | 17 | |

| | | |
|--|----|-------|
| 18. Rental deduction. a. | 18 | |
| Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future | | |
| 19. Other deductions from Schedule Y, line 19 | 19 | |
| 20. Total deductions. Add lines 15 through 19 | 20 | 4000 |
| 21. 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0" | 21 | 26387 |
| 22. Exemption amount. a. 8800 | 22 | 591 |
| 23. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0" | 23 | 25796 |
| 24. INTEREST AND DIVIDEND INCOME | 24 | |
| 25. TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24 | 25 | 25796 |
| 26. TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585 | 26 | 1290 |
| 27. INCOME FROM SCHEDULE B. Not less than "0." | 27 | |
| a. x .085 = 27a | | |
| b. x .12 = 27b | | |
| TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 27a and 27b | | |

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

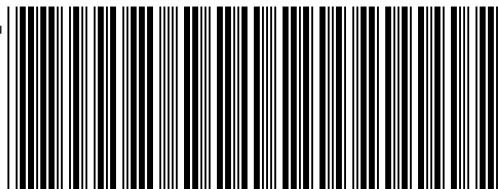


2023 Form 1-NR/PY, pg. 4

MA23006041555
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
001996123

| | | | | |
|---|-----|-------|------------|-------|
| 28. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS | | | 28 | |
| Fill in if any excess exemptions were used in calculating lines 24, 27 or 28 | | | | |
| 29. Credit recapture amount (from Credit Recapture Schedule) | | | 29 | |
| 30. Additional tax on installment sale | | | 30 | |
| 31. If you qualify for No Tax Status, fill in and enter "0" on line 32 | | | | |
| 32. TOTAL INCOME TAX. | | | | |
| a. Income tax. Add lines 26 through 30 | 32a | 1 290 | | |
| b. 4% Surtax. (from Schedule 4% Surtax, line 7) | 32b | | | |
| c. If line 32b is greater than 0, enter the amount of Massachusetts income tax paid on your behalf on a Form MA NR CR, Nonresident Composite Return. Otherwise, enter 0 | 32c | | | |
| Total tax. Subtract line 32c from the total of lines 32a and 32b | | | 32 | 1 290 |
| 33. Limited Income Credit | | | 33 | |
| 34. Income tax due to another state or jurisdiction | | | 34 | |
| 35. Other credits (from Credit Manager Schedule) | | | 35 | |
| 36. INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0" | | | 36 | 1 290 |
| 37. Voluntary Contributions | | | | |
| a. Endangered Wildlife Conservation | | | 37a | |
| b. Organ Transplant Fund | | | 37b | |
| c. Massachusetts Public Health HIV and Hepatitis Fund | | | 37c | |
| d. Massachusetts U.S. Olympic Fund | | | 37d | |
| e. Massachusetts Military Family Relief Fund | | | 37e | |
| f. Homeless Animal Prevention and Care | | | 37f | |
| Total. Add lines 37a through 37f | | | 37 | |
| 38. Use tax due on Internet, mail order and other out-of-state purchases | | | 38 | |
| 39. Health care penalty a. You + b. Spouse | | | 39 | |
| 40. Amended return only. Overpayment from original return | | | 40 | |
| 41. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 40 | | | 41 | 1 290 |
| 42. a. Massachusetts income tax withheld from Form(s) W-2 | 42a | | | |
| b. Massachusetts income tax withheld from Form(s) 1099 | 42b | | | |
| c. Massachusetts income tax withheld from other forms | 42c | | | |
| Total. Add lines 42a through 42c | | | 42 | |

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



2023 Form 1-NR/PY, pg. 5

MA23006051555
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
001996123

| | | |
|---|--|----|
| 43. | 2022 overpayment applied to your 2023 estimated tax | 43 |
| 44. | 2023 Massachusetts estimated tax payments | 44 |
| 45. | Payments made with extension | 45 |
| 46. | Amended return only. Payments made with original return. Not less than "0" | 46 |
| 47. | Earned Income Credit. a. Number of qualifying children b. Amount from U.S. return x .40 = c. Part-year residents, multiply line 47c by line 3 | 47 |
| Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in if you qualify for this exception | | |
| 48. | Senior Circuit Breaker Credit | 48 |
| 49. | Reserved for future use | 49 |
| 50. | Child and Family Tax Credit | |
| | a. x \$310 = b. Part-year residents multiply line 50b by line 3 = | 50 |
| 51. | Other Refundable Credits | 51 |
| 52. | Total Refundable Credits. Add lines 47 through 51 | 52 |
| 53. | Excess Paid Family Leave Withholding | 53 |
| 54. | TOTAL. Add lines 42 through 46 and lines 52 and 53 | 54 |
| 55. | Overpayment. Subtract line 41 from line 54 | 55 |
| 56. | Amount of overpayment you want applied to your 2024 estimated tax | 56 |
| 57. | Refund. Subtract line 56 from line 55. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 | 57 |

Direct deposit of refund. Type of account checking
 savings

RTN # account #

| | | | |
|-----|---|----|---------------------------|
| 58. | Tax due. Pay online at www.mass.gov/dor/payonline. Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204 | 58 | 1290 |
| | Interest Penalty M-2210 amt. 61 | | EX enclose Form M-2210 |

May the Department of Revenue discuss this return with the preparer shown here? Yes

I do not want preparer to file my return electronically (this may delay your refund)

Print paid preparer's name

SYAM PRIYA RAM SAGAR GUPTA

Paid preparer's signature

Date Check if self-employed

04102024

Paid preparer's phone
678-965-9522

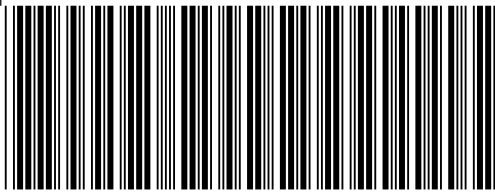
Paid preparer's

SSN/PTIN

P02082703

Paid preparer's EIN
84-3171965

SYAM PRIYA RAM SAGAR **BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1**



2023 Schedule B

MA23010011555

CHAITHANYA REDDY

PANDIRLAPALLI

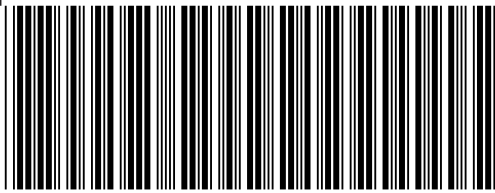
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Part 1. Interest and Dividend Income

| | | |
|---|----|------|
| 1. Total interest income | 1 | 527 |
| 2. Total ordinary dividends | 2 | 1181 |
| 3. Other interest and dividends not included above | 3 | |
| 4. Total interest and dividends | 4 | 1708 |
| 5. Total interest from Massachusetts banks | 5 | |
| 6a. Other interest and dividends to be excluded | 6a | |
| 6b. Part-year/Nonresidents only | 6b | 1708 |
| 7. Subtotal | 7 | |
| 8. Allowable deductions from your trade or business | 8 | |
| 9. Subtotal | 9 | |

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

| | | |
|--|-----|------|
| 10. Massachusetts short-term capital gains | 10 | 7036 |
| 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 | 7036 |
| 13b. Part-year/Nonresidents only | 13b | 7036 |
| 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 | -282 |
| 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 | |



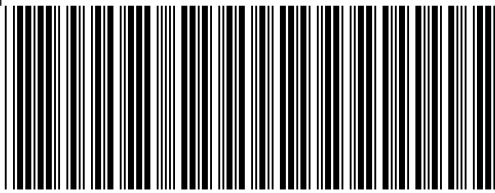
2023 Schedule B, pg. 2

001996123 MA23010021555

| | | | |
|------|--|-----|------|
| 19a. | Combine lines 15 through 18 | 19a | -282 |
| 19b. | Part-year/Nonresidents only | 19b | -282 |
| 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 2024 | 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 | |
| 30. | Short-term losses applied against interest and dividends | 30 | |
| 31. | Subtotal interest and dividends | 31 | |
| 32. | Long-term losses applied against interest and dividends | 32 | |
| 33. | Adjusted interest and dividends | 33 | |
| 34. | Enter the amount from line 28 | 34 | |
| 35. | Adjusted gross interest, dividends and certain capital gains | 35 | |
| 36. | Excess exemptions | 36 | |
| 37. | Subtract line 36 from line 35 | 37 | |
| 38. | Interest and dividends taxable at 5.0% | 38 | |
| 39. | Total taxable 8.5% and 12% capital gains | 39 | |
| 40. | Available short-term losses for carryover in 2024 | 40 | |



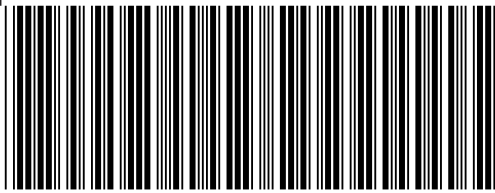
2023 Schedule D

MA23012011555
Long-Term Capital Gains and Losses
Excluding Collectibles

CHAITHANYA REDDY PANDIRLAPALLI 001996123

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 | 1093 |
| 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 | 2 |
| 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 | 1095 |
| 10a. Massachusetts adjustments | 10a | |
| 10b. Part-year/Nonresidents only | 10b | 1095 |
| 10c. Combine lines 10a and 10b | 10c | 1095 |
| 11. Massachusetts capital gains and losses | 11 | |
| 12. Long-term gains on collectibles and pre-1996 installment sales | 12 | |
| 13. Subtotal | 13 | |
| 14. Capital losses applied against capital gains | 14 | |
| 15. Subtotal | 15 | |
| 16. Long-term capital losses applied against interest and dividends | 16 | |
| 17. Subtotal | 17 | |
| 18. Allowable deductions from your trade or business | 18 | |
| 19. Subtotal | 19 | |
| 20. Excess exemptions | 20 | |
| 21. Taxable long-term capital gains | 21 | |
| 22. Tax on long-term capital gains | 22 | |
| 23. Massachusetts available losses for carryover | 23 | |



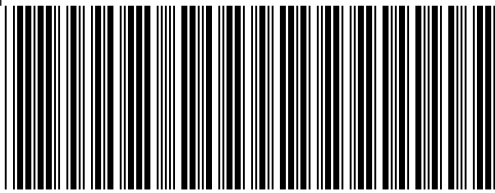
2023 Schedule INC
MA23INC011555

CHAITHANYA REDDY PANDIRLAPALLI 001996123

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 |
|----------------------|-----------------------|-----------------------|-------------------------|-----------------------|--------------------------|
| 130871985 | | 30387 | | | W2 |

TOTALS 30387



2023 Schedule NTS-L-NRPY

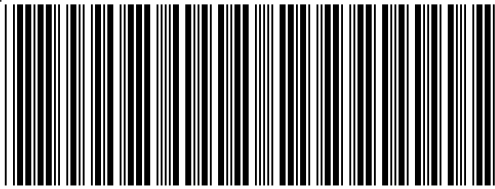
MA23021011555

No Tax Status and Limited Income Credit

001996123

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

| | | |
|---|----|--------|
| 1. Total 5.0% income | 1 | 30387 |
| 2. Adjustments to income | 2 | |
| 3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0" | 3 | 30387 |
| 4. Interest exemption used | 4 | |
| 5. Adjusted gross interest, dividends and certain capital gains | 5 | |
| 6. Long-term capital gain | 6 | |
| 7. Additional income/loss while a nonresident/part-year resident | 7 | 422074 |
| 8. Total income. Combine lines 3 through 7 | 8 | 452461 |
| 9. Additional adjustments to income while a nonresident/part-year resident | 9 | |
| 10. Massachusetts Adjusted Gross Income (AGI) | 10 | 452461 |
| If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status | | |
| 11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount | 11 | 16400 |
| 12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount | 12 | 28700 |
| 13. No Tax Status threshold | 13 | |
| 14. Income for Limited Income Credit | 14 | |
| 15. Tax before adjustments | 15 | |
| 16. Tax for Limited Income Credit | 16 | |
| 17. Limited Income Credit | 17 | |



2023 M-2210

MA23653011555

Underpayment of Massachusetts Estimated
Income Tax

C PANDIRLAPALLI & M SANIKOMMU

001996123

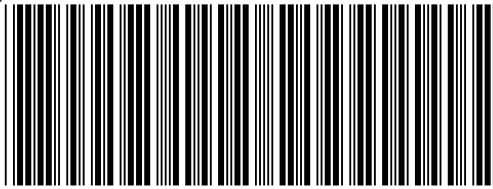
You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2024

You were a resident of Massachusetts for 12 months and not liable for taxes during 2022.

Your estimated payments and withholding equal or exceed your 2022 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

| | | | | | | |
|---|----|-------------------|------------------|-------------------|------------------|---------------------------|
| 1. 2023 tax | | | | | 1 | 1290 |
| 2. Total credits | | | | | 2 | |
| 3. Balance | | | | | 3 | 1290 |
| 4. Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman | | | | | 4 | 1032 |
| 5. Enter 2022 tax liability after credits | | | | | 5 | |
| 6. Enter the smaller of line 4 or line 5 | | | | | 6 | 1032 |
| | | | | | | - Installment due dates - |
| 7. Installment due dates. | | | | | | |
| Fiscal year filers, see instructions | 7 | a. April 15, 2023 | b. June 15, 2023 | c. Sept. 15, 2023 | d. Jan. 15, 2024 | |
| | | 04152023 | 06152023 | 09152023 | 01152024 | |
| 8. Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns | 8 | 258 | 258 | 258 | 258 | |
| 9. Estimated taxes paid and taxes withheld for each installment | 9 | | | | | |
| 10. Overpayment of previous installments | 10 | | | | | |
| 11. Total | 11 | | | | | |
| 12. Overpayment | 12 | | | | | |
| 13. Underpayment | 13 | 258 | 258 | 258 | 258 | |



2023 M-2210 pg. 2

MA23653021555

Underpayment of Massachusetts Estimated
Income Tax

**AREA RESERVED
FOR 2-D BARCODE**

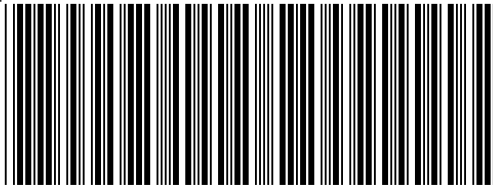
C PANDIRLAPALLI & M SANIKOMMU

001996123

Part 2. Figuring your underpayment penalty

| | | | | | |
|--|----|----------|----------|----------|----------|
| 14. Enter the date you paid the amount in line 13 or the 15th day of the 4th month after the close of the taxable year, whichever is earlier | 14 | 04172024 | 04172024 | 04172024 | 04172024 |
| 15. Number of days from the due date of installment to the date shown in line 14 | 15 | 365 | 307 | 215 | 92 |
| 16. Number of days in line 15 after 4/15/23 and before 7/1/23 | 16 | 73 | 15 | | |
| 17. Number of days in line 15 after 6/30/23 and before 10/1/23 | 17 | 92 | 92 | 15 | |
| 18. Number of days in line 15 after 9/30/23 and before 1/1/24 | 18 | 92 | 92 | 92 | |
| 19. Number of days in line 15 after 12/31/23 and before 4/15/24 | 19 | 108 | 108 | 108 | 92 |
| 20. Underpayment in line 13 × (number of days in line 16 ÷ 365) × 8% | 20 | 4 | 1 | | |
| 21. Underpayment in line 13 × (number of days in line 17 ÷ 365) × 8% | 21 | 5 | 5 | 1 | |
| 22. Underpayment in line 13 × (number of days in line 18 ÷ 365) × 9% | 22 | 6 | 6 | 6 | |
| 23. Underpayment in line 13 × (number of days in line 19 ÷ 365) × 9% | 23 | 7 | 7 | 7 | 6 |
| 24. Penalty. Add all amounts shown in lines 20 through 23. | | | | 24 | 61 |

SEE STMT



2023 M-2210 pg. 3

MA23653031555

Underpayment of Massachusetts Estimated
Income Tax

C PANDIRLAPALLI & M SANIKOMMU

001996123

Part 3. Annualized income installment method

| | | Installment due dates | | | |
|-----|---|-----------------------|---------------|------------------|----------------|
| | | Jan. 1–March 31 | Jan. 1–May 31 | Jan. 1–August 31 | Jan. 1–Dec. 31 |
| 1. | Taxable 5.0% income each period (including long-term capital gain income taxed at 5.0%) | 1 | | | |
| 2. | Annualization amount | 2 | 4 | 2.4 | 1.5 |
| 3. | Multiply line 1 by line 2 | 3 | | | |
| 4. | Tax on amount in line 3. Multiply line 3 by .05 | 4 | | | |
| 5. | Taxable 8.5% income each period | 5 | | | |
| 6. | Annualization amount | 6 | 4 | 2.4 | 1.5 |
| 7. | Multiply line 5 by line 6 | 7 | | | |
| 8. | Tax on amount in line 7. Multiply line 7 by .085 | 8 | | | |
| 9. | Taxable 12% income each period | 9 | | | |
| 10. | Annualization amount | 10 | 4 | 2.4 | 1.5 |
| 11. | Multiply line 9 by line 10 | 11 | | | |
| 12. | Tax on amount in line 11. Multiply line 11 by .12 | 12 | | | |
| 13. | Total tax. Add lines 4, 8, and 12 | 13 | | | |
| 14. | Total credits | 14 | | | |
| 15. | Total tax after credits | 15 | | | |
| 16. | Applicable percentage | 16 | 20% | 40% | 60% |
| 17. | Multiply line 15 by line 16 | 17 | | | |
| 18. | Enter the combined amounts of line 17 from all preceding periods | 18 | | | |
| 19. | Subtract line 18 from line 17. Not less than "0" | 19 | | | |
| 20. | Divide line 6 of Form M-2210 by 4 and enter result in each column | 20 | | | |
| 21. | Enter the amount from line 20 of this worksheet for the preceding column | 21 | | | |
| 22. | Add lines 20 and 21 | 22 | | | |
| 23. | If line 22 is more than line 19, subtract line 19 from line 22. Otherwise enter "0" | 23 | | | |
| 24. | Enter the smaller of line 19 or line 22 here and on Form M-2210, line 8 | 24 | | | |

**Other Interest and Dividends
Excluded Statement**

2023

▶ Attach to your return

Statement EXCL

| | | |
|--|---|------------------------------------|
| Name as Shown on Return C PANDIRLAPALLI & M SANIKOMMU | | Social Security No. 001-99-6123 |
| 1 | Any interest on U.S. debt obligations (including its territories or dependencies) | 1 |
| 2 | Any interest and dividends taxed directly to Massachusetts estates and trusts | 2 |
| 3 | Any distribution which is a return of capital included in total gross dividends, Schedule B, line 2 | 3 |
| 4 | Any exempt portion of interest or dividends from a mutual fund included in Schedule B, lines 1, 2 or 3 | 4 |
| 5 | Any interest or dividends from obligations of the Commonwealth of Massachusetts or its political subdivisions | 5 |
| 6 | Any dividends from current earnings of a corporate trust taxed directly on Massachusetts Form 3F. | 6 |
| 7 | Any interest on pre-retirement distributions from state and municipal contributory pension plans | 7 |
| 8 | Other: _____ _____ _____ | 8 |
| 9 | Total to Schedule B, line 6a | 9 |

| | |
|--|--|
| Massachusetts Nonresident and Part-year Resident Excludable Interest and Dividends | |
| Note: Only use this worksheet if you are not filing as a full year Massachusetts resident. | |
| A | Total ordinary interest & dividends from Schedule B lines 1, 2, and 3 <u>1708</u> |
| B | Enter interest and dividends included on line A which you received while living in Massachusetts from all sources, or were directly connected with business activity in Massachusetts <u>0</u> |
| C | Massachusetts excludable interest and dividends from sources other than Massachusetts (A minus B). Enter amount on Schedule B, line 6b. <u>1708</u> |

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

| | | |
|--|--|---|
| Name of proprietor CHAITHANYA REDDY PANDIRLAPALLI | | Social security number (SSN) 001-99-6123 |
| A Principal business or profession, including product or service (see instructions) SOFTWARE SERVICES | B Enter code from instructions 5 1 9 2 0 0 | |
| C Business name. If no separate business name, leave blank. PANDIRLAPALLI TECH SOLUTIONS | D Employer ID number (EIN) (see instr.) | |
| E Business address (including suite or room no.) <u>520 BRISA COURT</u> City, town or post office, state, and ZIP code <u>LIBERTY HILL, TX 78642</u> | | |
| F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____ | | |
| G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| H If you started or acquired this business during 2023, check here . . . <input type="checkbox"/> | | |
| I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| J If "Yes," did you or will you file required Form(s) 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part I Income

| | | |
|---|----------|--|
| 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . <input type="checkbox"/> | 1 | |
| 2 Returns and allowances | 2 | |
| 3 Subtract line 2 from line 1 | 3 | |
| 4 Cost of goods sold (from line 42) | 4 | |
| 5 Gross profit. Subtract line 4 from line 3 | 5 | |
| 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | |
| 7 Gross income. Add lines 5 and 6 | 7 | |

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

| | | | | | |
|---|------------|--------|---|------------|---------|
| 8 Advertising | 8 | | 18 Office expense (see instructions) | 18 | |
| 9 Car and truck expenses (see instructions) | 9 | 7,586. | 19 Pension and profit-sharing plans | 19 | |
| 10 Commissions and fees | 10 | | 20 Rent or lease (see instructions): | | |
| 11 Contract labor (see instructions) | 11 | | a Vehicles, machinery, and equipment | 20a | |
| 12 Depletion | 12 | | b Other business property | 20b | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | | 21 Repairs and maintenance | 21 | |
| 14 Employee benefit programs (other than on line 19) | 14 | | 22 Supplies (not included in Part III) | 22 | |
| 15 Insurance (other than health) | 15 | | 23 Taxes and licenses | 23 | |
| 16 Interest (see instructions): | | | 24 Travel and meals: | | |
| a Mortgage (paid to banks, etc.) | 16a | | a Travel | 24a | |
| b Other | 16b | | b Deductible meals (see instructions) | 24b | |
| 17 Legal and professional services | 17 | | 25 Utilities | 25 | 2,847. |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27b | 28 | | 26 Wages (less employment credits) | 26 | |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 | 29 | | 27a Other expenses (from line 48) | 27a | 11,186. |
| 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 | 30 | | b Energy efficient commercial bldgs deduction (attach Form 7205) | 27b | |
| 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32. | | | | | |
| 32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited. | | | | | |
| | | | 32a <input checked="" type="checkbox"/> All investment is at risk. | | |
| | | | 32b <input type="checkbox"/> Some investment is not at risk. | | |
| | | | PAL 31 | | 0. |

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** Cost **b** Lower of cost or market **c** Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation **Yes** **No**

| | | |
|---|-----------|--|
| 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . | 35 | |
| 36 Purchases less cost of items withdrawn for personal use | 36 | |
| 37 Cost of labor. Do not include any amounts paid to yourself | 37 | |
| 38 Materials and supplies | 38 | |
| 39 Other costs | 39 | |
| 40 Add lines 35 through 39 | 40 | |
| 41 Inventory at end of year | 41 | |
| 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | 42 | |

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 04/09/2022

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business 11,582 **b** Commuting (see instructions) _____ **c** Other 3,418

45 Was your vehicle available for personal use during off-duty hours? **Yes** **No**

46 Do you (or your spouse) have another vehicle available for personal use?. **Yes** **No**

47a Do you have evidence to support your deduction? **Yes** **No**

b If "Yes," is the evidence written? **Yes** **No**

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

| | | |
|---|-----------|---------|
| IPHONE 15 PRO MAX | | 1,298. |
| MAC BOOK | | 1,049. |
| BACK OFFICE OPERATION EXPENSES | | 8,839. |
| | | |
| | | |
| | | |
| | | |
| 48 Total other expenses. Enter here and on line 27a | 48 | 11,186. |

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **12**

Name(s) shown on return

CHAITHANYA REDDY PANDIRLAPALLI & MOUNIKA SANIKOMMU

Your social security number

001-99-6123

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) |
|--|----------------------------------|---------------------------------|---|---|
| 1a 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 . | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | 61,976. | 55,004. | 60. | 7,032. |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | 7,495. | 7,773. | | -278. |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 (14,625.) |
| 7 Net short-term capital gain or (loss). 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 | | | | 7 -7,871. |

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) |
|---|----------------------------------|---------------------------------|--|---|
| 8a 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 . | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | 19,162. | 19,994. | 1,925. | 1,093. |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 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 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 2. |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back | | | | 15 1,095. |

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

Schedule D (Form 1040) 2023

Part III Summary

| | | | |
|-----------|--|-----------|------------|
| 16 | Combine lines 7 and 15 and enter the result | 16 | -6,776. |
| | <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. | | |
| 17 | Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22. | | |
| 18 | If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet | 18 | |
| 19 | If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet | 19 | |
| 20 | Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. | | |
| 21 | If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } | 21 | (3,000.) |
| | Note: When figuring which amount is smaller, treat both amounts as positive numbers. | | |
| 22 | Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR. | | |

Additional Information From 2023 Federal Tax Return**Schedule C (SOFTWARE SERVICES): Profit or Loss from Business****Line 25****Itemization Statement**

| Description | Amount |
|-----------------------------|-----------------|
| INTERNET BILL(80.56\$*10M) | 805.60 |
| ELECTRCITY BILL(94.7\$*10M) | 947.47 |
| GAS BILL(64.04\$*9M) | 576.41 |
| MOBILE BILL(43.11*12M) | 517.42 |
| Total | 2,846.90 |