

# 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 HEMANTH KUMAR KOLLURU	Social security number 681-31-7124
Spouse's name	Spouse's social security number

## Part I Tax Return Information — Tax Year Ending December 31, 2023 (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	102,129.
2 Total tax . . . . .	2	14,728.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	17,253.
4 Amount you want refunded to you . . . . .	4	2,525.
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.

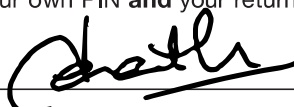
### Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

1	7	1	2	4
---	---	---	---	---

 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 ▶ 03/07/2024

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

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

--	--	--	--	--

 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	0	8	2	7	1
---	---	---	---	---	---	---	---	---	---	---

**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**

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial HEMANTH KUMAR Last name KOLLURU Your social security number 681 31 7124

If joint return, spouse's first name and middle initial Last name Spouse's social security number 748 29 9600

Home address (number and street). If you have a P.O. box, see instructions. 10 MAIN STREET Apt. no. 657 Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. WOODBRIDGE State NJ ZIP code 07095 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Head of household (HOH) Married filing jointly (even if only one had income) Married filing separately (MFS) 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: SPURTHI TALLAM

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes 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, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes a checkbox for 'If more than four dependents, see instructions and check here'.

Income section table with columns 1a-1z and 1a-1z. Rows include: Total amount from Form(s) W-2, box 1 (102,026); Household employee wages; Tip income; Medicaid waiver payments; Taxable dependent care benefits; Employer-provided adoption benefits; Wages from Form 8919; Other earned income (0); Nontaxable combat pay election (1i); Add lines 1a through 1h (1z, 102,026).

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. Rows include: Tax-exempt interest (2a); Qualified dividends (19, 3a); IRA distributions (4a); Pensions and annuities (5a); Social security benefits (6a); Taxable interest (2b); Ordinary dividends (19, 3b); Taxable amount (4b); Taxable amount (5b); Taxable amount (6b).

Table with columns 7-15. Rows include: Capital gain or (loss) (7); Additional income from Schedule 1, line 10 (8, 0); Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income (9, 102,129); Adjustments to income from Schedule 1, line 26 (10); Subtract line 10 from line 9. This is your adjusted gross income (11, 102,129); Standard deduction or itemized deductions (from Schedule A) (12, 13,850); Qualified business income deduction from Form 8995 or Form 8995-A (13); Add lines 12 and 13 (14, 13,850); Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income (15, 88,279).

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	14,728.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	14,728.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	14,728.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	0.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	14,728.	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	17,253.
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	17,253.
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>		
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>		
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	17,253.	

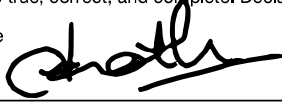
<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	2,525.
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	2,525.
	<b>b</b>	Routing number: 2 2 1 3 8 1 5 4 0      c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number: 1 0 3 5 4 9 9 1 5 0		
<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	<b>36</b>		

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature 	Date 03/07/2024	Your occupation BUSINESS DEVELOPMENT ANAL	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (607) 379-8041      Email address HK.KOLLURU@GMAIL.COM

**Paid Preparer Use Only**

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/06/2024	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816		Phone no. (678) 965-9522	Firm's EIN 84-3171965



# 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 HEMANTH KUMAR KOLLURU	Last name	Your Social Security number 681317124
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 10 MAIN STREET APT NO 657		
City/Town/Post Office WOODBIDGE	State NJ	Zip 07095
Filing status: <input type="radio"/> Single <input checked="" type="radio"/> Married filing jointly <input type="radio"/> Married filing separately <input type="radio"/> Head of household		

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

1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) . . . . .	1	102026
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	2	4782
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	4511
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	271

### 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 03/07/2024	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 03062024	EIN 843171965		<input type="radio"/> Fill in if self-employed
Firm name (or yours, if self-employed) and address GLOBAL TAXES LLC 245 ROONEY CT	City/Town E BRUNSWICK	State NJ	Zip 08816	<input type="radio"/> Fill in if also paid preparer

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

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

Paid preparer's signature and SSN or PTIN P02082703	Date 03062024	EIN 843171965		<input type="radio"/> Fill in if self-employed
Firm name (or yours, if self-employed) and address SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT	City/Town E BRUNSWICK	State NJ	Zip 08816	

IF YOU ARE MAILING THE FORM PV WITH THE PAYMENT BY ITSELF, MAIL IT WITH THE PAYMENT TO:  
MASSACHUSETTS DEPARTMENT OF REVENUE  
PO BOX 419540  
BOSTON, MA 02241-9540

DETACH HERE

REV 02/23/24 PRO

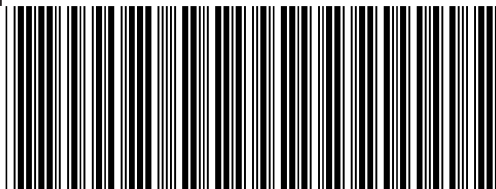
## 2023 Form PV Massachusetts Income Tax Payment Voucher

Payment for period end date (mm/dd/yyyy)	Tax type	Voucher type	ID type	Vendor code
12/31/2023	053	01	005	1555
Name of taxpayer	Social Security number		Amount enclosed	
HEMANTH KUMAR KOLLURU	681317124		\$ 271.00	
Name of taxpayer's spouse	Social Security number of taxpayer's spouse			
Street address	City/Town	State	Zip	
10 MAIN STREET APT NO 657	WOODBIDGE	NJ	07095	
Phone	E-mail	Fill in if name/address changed since 2022		
607-379-8041	HK.KOLLURU@GMAIL.COM	<input type="checkbox"/>		

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.  
Mail to: **Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.**



00100681317124 123123 0000000000 053 010051555 00000271007



# 2023 Form 1

MA23001011555

## Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

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

Year beginning

Ending

HEMANTH KUMAR  
SPURTHI  
10 MAIN STREET

KOLLURU  
TALLAM

681317124  
748299600  
WOODBIDGE

NJ 07095

657

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

a. Total federal income 102129  
b. Federal adjusted gross income 102129

1. Filing status (select one only):  
Single  
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. Exemptions

a. Personal exemptions 2a 4400  
b. Number of dependents. (Do not include yourself or your spouse.) Enter number x \$1,000 = 2b  
c. Age 65 or over before 2024 You + Spouse = x \$700 = 2c  
d. Blindness You + Spouse = x \$2,200 = 2d  
e. Medical/dental 2e  
f. Adoption 2f  
g. Total exemptions. Add items 2a through 2f. Enter here and on line 18 2g 4400

**SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**

Your signature

Date

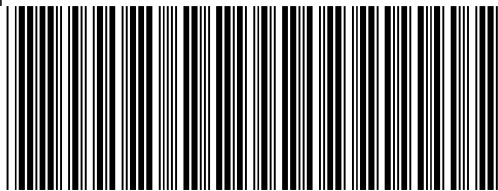
03/07/2024

Spouse's signature

Date

607-379-8041

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



## 2023 Form 1, pg. 2

MA23001021555

Massachusetts Resident Income Tax Return

681317124

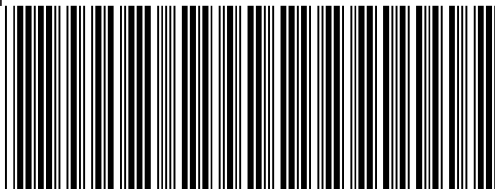
3.	Wages, salaries, tips		3	102026
4.	Taxable pensions and annuities		4	
5.	Mass. bank interest: a.	84	- b. exemption	100
			= 5	
6a.	Business/profession income/loss		6a	
6b.	Farming income/loss		6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss		7	
8a.	Unemployment		8a	
8b.	Mass. lottery winnings		8b	
9.	Other income from Schedule X, line 7		9	
10.	<b>TOTAL 5.0% INCOME</b>		10	102026
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	100026
18.	Exemption amount		18	4400
19.	<b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. Not less than "0"		19	95626
20.	<b>INTEREST AND DIVIDEND INCOME</b>		20	19
21.	<b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 19 and 20		21	95645
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	4782
23.	<b>INCOME FROM SCHEDULE B.</b> Not less than "0."			
	a.	× .085 =	23a	
	b.	× .12 =	23b	
	<b>TOTAL TAX ON INCOME FROM SCHEDULE B.</b> Add lines 23a and 23b		23	

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









# 2023 Schedule B

MA23010011555

HEMANTH KUMAR

KOLLURU

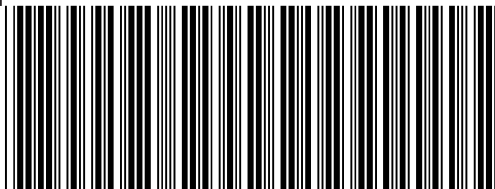
681317124

## Part 1. Interest and Dividend Income

1. Total interest income	1	84
2. Total ordinary dividends	2	19
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	103
5. Total interest from Massachusetts banks	5	84
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	
7. Subtotal	7	19
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	19

## 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	



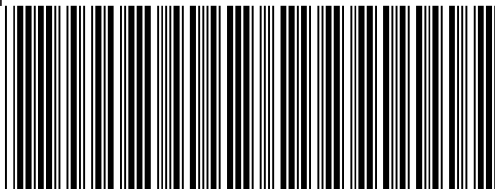
## 2023 Schedule B, pg. 2

681317124 MA23010021555

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 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	19
30.	Short-term losses applied against interest and dividends	30	
31.	Subtotal interest and dividends	31	19
32.	Long-term losses applied against interest and dividends	32	
33.	Adjusted interest and dividends	33	19
34.	Enter the amount from line 28	34	
35.	Adjusted gross interest, dividends and certain capital gains	35	19
36.	Excess exemptions	36	
37.	Subtract line 36 from line 35	37	19
38.	Interest and dividends taxable at 5.0%	38	19
39.	Total taxable 8.5% and 12% capital gains	39	
40.	Available short-term losses for carryover in 2024	40	



**2023 Schedule INC**

MA23INC011555

HEMANTH KUMAR

KOLLURU

681317124

**Form W-2 and 1099 Information**

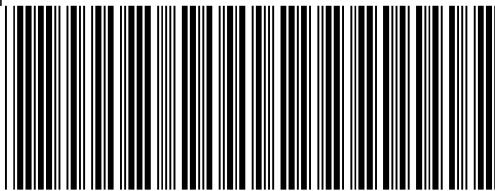
A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
200228584	4511	102026	8132		W2

TOTALS

4511

102026

8132



# 2023 Schedule HC

MA23029011555

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.

HEMANTH KUMAR

KOLLURU

681317124

1a. Date of birth 02131995 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 102129

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 2023, you turned 18, you were a part-year resident or a taxpayer was deceased.	3a You: <input checked="" type="checkbox"/> Full-year MCC	Part-year MCC	No MCC/None
If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.	3a Spouse: <input type="checkbox"/> Full-year MCC	Part-year MCC	No MCC/None

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2023, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

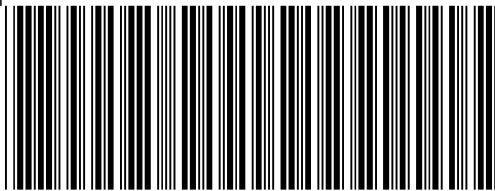
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	You	Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	You	Spouse
4d. U.S. Military (including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

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

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

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

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2023, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.



## 2023 Schedule HC, pg. 2

681317124 MA23029021555

### 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 2023 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2023. 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 2023, 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 2023. 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 2023, 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 2023. 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 2023 tax year? 8b You Yes No

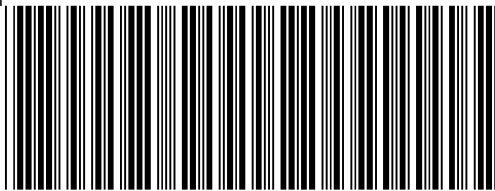
Spouse Yes No

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 2023 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.



# 2023 Schedule HC, pg. 3

MA23029031555

HEMANTH KUMAR

KOLLURU

681317124

## 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 2023 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.**

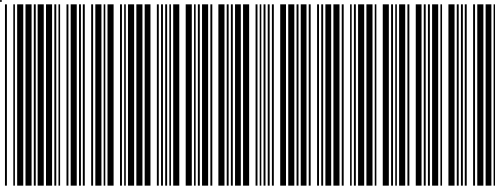
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2023 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing 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.



**2023 M-2210**

MA23653011555

Underpayment of Massachusetts Estimated  
Income Tax

HEMANTH KUMAR KOLLURU

681317124

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

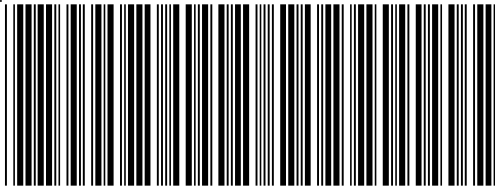
You were a resident of Massachusetts for 12 months and not liable for taxes during 2022.

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	4782
2.	Total credits					2	
3.	Balance					3	4782
4.	Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman					4	3826
5.	Enter 2022 tax liability after credits					5	
6.	Enter the smaller of line 4 or line 5					6	3826
- Installment due dates -							
7.	Installment due dates.						
	Fiscal year filers, see instructions	7	a. April 15, 2023 04152023	b. June 15, 2023 06152023	c. Sept. 15, 2023 09152023	d. Jan. 15, 2024 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	956	956	957	957	
9.	Estimated taxes paid and taxes withheld for each installment	9	1127	1128	1128	1128	
10.	Overpayment of previous installments	10					
11.	Total	11					
12.	Overpayment	12					
13.	Underpayment	13					





**2023 M-2210 pg. 2**

MA23653021555

Underpayment of Massachusetts Estimated  
Income Tax

AREA RESERVED  
FOR 2-D BARCODE

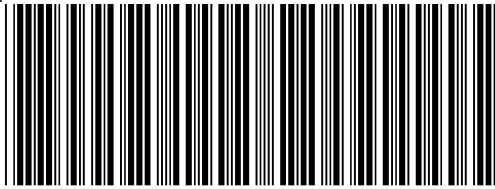
HEMANTH KUMAR KOLLURU

681317124

**Part 2. Figuring your underpayment penalty**

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

SEE STMT



**2023 M-2210 pg. 3**

MA23653031555

Underpayment of Massachusetts Estimated  
Income Tax

HEMANTH KUMAR KOLLURU

681317124

**Part 3. Annualized income installment method**

		Installment due dates			
		Jan. 1–March 31	Jan. 1–May 31	Jan. 1–August 31	Jan. 1–Dec. 31
1. Taxable 5.0% income each period (including long-term capital gain income taxed at 5.0%)	1				
2. Annualization amount	2	4	2.4	1.5	1
3. Multiply line 1 by line 2	3				
4. Tax on amount in line 3. Multiply line 3 by .05	4				
5. Taxable 8.5% income each period	5				
6. Annualization amount	6	4	2.4	1.5	1
7. Multiply line 5 by line 6	7				
8. Tax on amount in line 7. Multiply line 7 by .085	8				
9. Taxable 12% income each period	9				
10. Annualization amount	10	4	2.4	1.5	1
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%	80%
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				