

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 KISHORE KUMAR Last name INDU KUMAR Your social security number 054 39 8667

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

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

32C MCGREEVEY STREET MISSION MAIN BOSTON City, town, or post office. If you have a foreign address, also complete spaces below. State MA ZIP code 02120

Roxbury Crossing Foreign country name Foreign province/state/county Foreign postal code 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.

Filing Status [X] Single [ ] Head of household (HOH) [ ] Married filing jointly (even if only one had income) [ ] Married filing separately (MFS) [ ] Qualifying surviving spouse (QSS)

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 [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, 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

Income table with columns 1a-1z and 1a-1z. 1a Total amount from Form(s) W-2, box 1 (see instructions) 59,659. 1h Other earned income (see instructions) 0. 1z Add lines 1a through 1h 59,659.

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

Table with columns 7-15. 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here [ ] 7 8 Additional income from Schedule 1, line 10 -10,720. 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 48,939. 10 Adjustments to income from Schedule 1, line 26 10 11 Subtract line 10 from line 9. This is your adjusted gross income 48,939. 12 Standard deduction or itemized deductions (from Schedule A) 12 13 Qualified business income deduction from Form 8995 or Form 8995-A 13 14 Add lines 12 and 13 14 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 35,089.

Attach Sch. B if required.

Standard Deduction for— • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under Standard Deduction, see instructions.

<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>	3,989.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	3,989.
	<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>	3,989.
	<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>	3,989.

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	8,043.
	<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>	8,043.
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC) <input type="checkbox"/> NO	<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>	8,043.

<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>	4,054.
	<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>	4,054.
Direct deposit? See instructions.	<b>b</b>	Routing number 021000021 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number 831382335		
	<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	Your occupation STUDENT	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. (857) 701-2099	Email address INDUKUMAR.K@NORTHEASTERN.EDU		

**Paid Preparer Use Only**

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/05/2024	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

**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

**2023**

Attachment  
Sequence No. **01**

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

KISHORE KUMAR INDU KUMAR

Your social security number

054-39-8667

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	0.
<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>	-10,720.
<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 ABLÉ 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. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	-10,720.

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

Schedule 1 (Form 1040) 2023

**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, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2023**  
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

KISHORE KUMAR INDU KUMAR

Your social security number

054-39-8667

**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 2023 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** 100 CHALUKYA NAGAR GADAG ROAD HUBLI 58 KARNATAKA IN 580023

**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 . . . . .	<b>3</b> 610.		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 1,950.		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b> 1,880.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 2,980.		
<b>15</b> Supplies . . . . .	<b>15</b> 2,860.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 1,660.		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 11,330.		
<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> . . . . .	<b>21</b> -10,720.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 10,720. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 610.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 11,330.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b> ( 10,720. )		
<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, and 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 . . . . .	<b>26</b> -10,720.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA -10,720.

Schedule E (Form 1040) 2023



# 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 KISHORE KUMAR INDU KUMAR	Last name	Your Social Security number 054398667
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 32C MCGREEVEY STREET MISSION MAIN BOSTON		
City/Town/Post Office ROXBURY CROSSING	State MA	Zip 02120
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>	9580
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	436
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>	996
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) . . . . .	<b>5</b>	560
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 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
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### Part 3. Declaration and Signature of Electronic Return Originator (ERO)

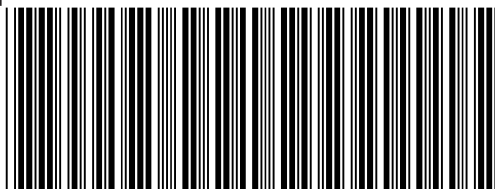
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.)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

ERO's signature and SSN or PTIN	Date	EIN		<input type="radio"/> Fill in if self-employed
	03052024	843171965		
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	03052024	843171965		
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT	E BRUNSWICK	NJ	08816	



# 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

KISHORE KUMAR

INDU KUMAR

054398667

32C MCGREEVEY STREET MISSION MAIN

ROXBURY CROSSING

MA 02120

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

Check one:  Nonresident

Part-year resident

a. Total federal income

48939

b. Federal adjusted gross income

48939

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. 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

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

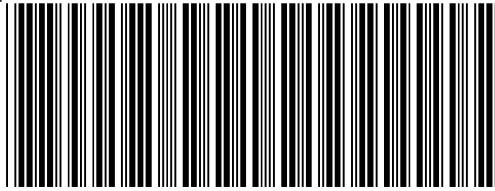
Date

Spouse's signature

Date

857-701-2099

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



# 2023 Form 1-NR/PY, pg. 2

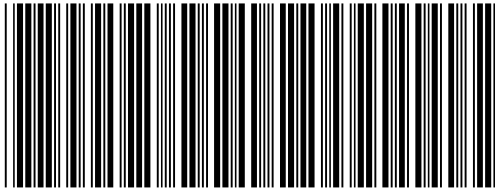
MA23006021555  
Massachusetts Nonresident/  
Part-Year Resident Income Tax Return  
054398667

## 4. Exemptions:

a. Personal exemptions		<b>4a</b>	4400
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		x \$1,000 = <b>4b</b>	
c. Age 65 or over before 2024	You + Spouse =	x \$700 = <b>4c</b>	
d. Blindness	You + Spouse =	x \$2,200 = <b>4d</b>	
e. Medical/dental		<b>4e</b>	
f. Adoption		<b>4f</b>	
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		<b>4g</b>	4400
5. Wages, salaries, tips		<b>5</b>	20300
6. Taxable pensions and annuities		<b>6</b>	
7. Mass. bank interest: a.	- b. exemption	= <b>7</b>	
8. Business/profession income/loss a.	+ b. Farming income/loss	= <b>8</b>	
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss		<b>9</b>	-10720
10a. Unemployment		<b>10a</b>	
10b. Mass. lottery winnings		<b>10b</b>	
11. Other income		<b>11</b>	
12. TOTAL 5.0% INCOME		<b>12</b>	9580
<b>13. NONRESIDENT APPORTIONMENT WORKSHEET.</b> 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		<b>13a</b>	
Working days (or other basis) inside Massachusetts		<b>13b</b>	
Total working days		<b>13c</b>	
Nonworking days (holidays, weekends, etc.)		<b>13d</b>	
Massachusetts ratio		<b>13e</b>	
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2		<b>13f</b>	
Massachusetts income		<b>13g</b>	

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

KISHORE KUMAR

INDU KUMAR

054398667

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

a. Total 5.0% income	14a	9580
b. Interest income	14b	
c. Total capital gain income	14c	
d. Total income this return	14d	9580
e. Non-Massachusetts source income. <b>Not less than "0"</b>	14e	39359
f. Total income	14f	48939
g. Deduction and exemption ratio	14g	0.1958

15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement

15a

15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement

15b

16. Reserved for future use

16

17. Reserved for future use

17

18. Rental deduction. a.

÷ 2 = 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

21. 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. **Not less than "0"**

21

9580

22. Exemption amount. a. 4400

22

862

23. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. **Not less than "0"**

23

8718

24. INTEREST AND DIVIDEND INCOME

24

25. TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24

25

8718

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

436

27. INCOME FROM SCHEDULE B. Not less than "0."

a. x .085 = 27a

b. x .12 = 27b

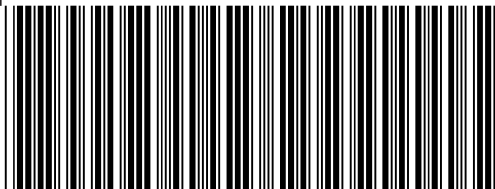
TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 27a and 27b

27

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







**2023 Schedule INC**

MA23INC011555

KISHORE KUMAR

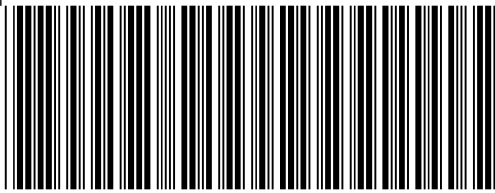
INDU KUMAR

054398667

**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
041679980	996	20300			W2

TOTALS	996	20300			
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# 2023 Schedule NTS-L-NRPY

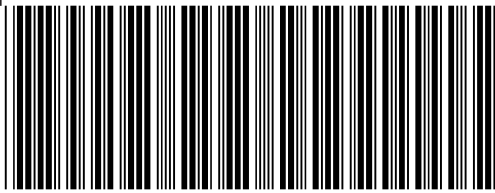
MA23021011555

No Tax Status and Limited Income Credit

054398667

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

1. Total 5.0% income	1	9580
2. Adjustments to income	2	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	9580
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	39359
8. Total income. Combine lines 3 through 7	8	48939
9. Additional adjustments to income while a nonresident/part-year resident	9	
10. Massachusetts Adjusted Gross Income (AGI)	10	48939
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	
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	
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 Schedule E

MA23013041555

KISHORE KUMAR

INDU KUMAR

054398667

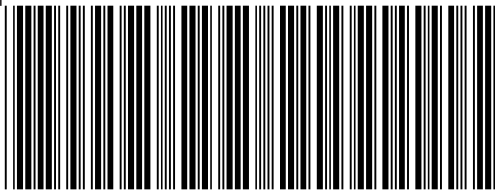
## Income or Loss from Real Estate and Royalties

### Income

1. Rents received	1	610
2. Royalties received	2	

### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	1950
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1880
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	2980
13. Supplies	13	2860
14. Taxes	14	
15. Utilities	15	1660
16. Other expenses	16	
17. Add lines 3 through 16	17	11330
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	11330
20. Income or loss from rental real estate or royalty properties	20	-10720
21. Deductible rental real estate loss	21	-10720
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	-10720
24. Rental real estate and royalty income or loss	24	-10720



## 2023 Schedule E, pg. 2

MA23013051555

054398667

### Income or Loss from Partnerships and S Corporations

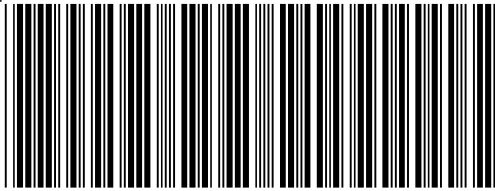
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than 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



**2023 Schedule E, pg. 3**

MA23013061555

054398667

**Farm Income**

54. Net farm rental income or loss 54

**Summary**

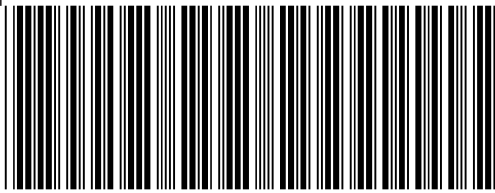
55. Income or loss. Combine lines 24, 35, 49, 53 and 54 55 -10720

56. Massachusetts differences Enclose statements 56

57. Abandoned building renovation deduction 57

58. Total income or loss. Combine lines 55 through 57 58 -10720





# 2023 Schedule E-1

MA23013011555

KISHORE KUMAR                      INDU KUMAR                      054398667  
 100 CHALUKYA NAGAR    GADAG RO  
 100 CHALUKYA NAGAR                      GADAG ROAD    HUBLI 58

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	610
2. Royalties received	2	

### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	1950
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	1880
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	2980
13. Supplies	13	2860
14. Taxes	14	
15. Utilities	15	1660
16. Other expenses	16	
17. Add lines 3 through 16	17	11330
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	11330
20. Income or loss from rental real estate or royalty properties	20	-10720
21. Deductible rental real estate loss	21	-10720
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	-10720
24. Rental real estate and royalty income or loss	24	-10720
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		



**2023 Form M1, Individual Income Tax**

Do not use staples on anything you submit.

**KISHORE KUMAR** INDU KUMAR 054398667 07171993  
 Your First Name and Initial Last Name Your Social Security Number Your Date of Birth (MM/DD/YYYY)

If a Joint Return, Spouse's First Name and Initial Spouse's Last Name Spouse's Social Security Number Spouse's Date of Birth

32C MCGREEVEY STREET MISSION MAIN BOSTON Check if Address is:  New  Foreign  
 Current Home Address

ROXBURY CROSSING MA 02120  
 City State ZIP Code

**2023 Federal Filing Status (place an X in one box):**

(1) Single  (2) Married Filing Jointly  (3) Married Filing Separately  (4) Head of Household  (5) Qualifying Surviving Spouse

Spouse Name \_\_\_\_\_  
 Spouse SSN \_\_\_\_\_

**State Elections Campaign Fund**

To grant \$5 to this fund, enter the code for the party of your choice. It will help candidates for state offices pay campaign expenses. This will not increase your tax or reduce your refund.

Political Party Code Numbers: Republican . . . . . 1 Grassroots/Legalize Cannabis 14 Legal Marijuana Now . . . . . 17  
 Democratic/Farmer-Labor . . . 1 Libertarian . . . . . 16 General Campaign Fund . . . . . 99

Your Code Spouse's Code

**From Your Federal Return (see instructions)**

<u>59659</u>	<u>0</u>	<u>0</u>	<u>35089</u>
A. Wages, salaries, tips, etc.	B. IRA, pensions, and annuities	C. Unemployment	D. Federal taxable income
<b>1 Federal adjusted gross income (from line 11 of federal Form 1040 and 1040-SR) . . . . . 1 ■ <u>48939</u></b>			
<b>2 Additions to income from line 10 of Schedule M1M and line 9 of Schedule M1MB (see instructions) . . . . . 2 ■ _____</b>			
<b>3 Add lines 1 and 2. . . . . 3 <u>48939</u></b>			
<b>4 Itemized deductions (from Schedule M1SA) or your standard deduction (see instructions) . . . . . 4 ■ <u>13825</u></b>			
<b>5 Exemptions (from Schedule M1DQC) . . . . . 5 ■ _____</b>			
<b>6 State income tax refund from line 1 of federal Schedule 1 . . . . . 6 ■ _____</b>			
<b>7 Subtractions from line 35 of Schedule M1M and line 21 of Schedule M1MB (see instructions) . . . . . 7 ■ _____</b>			
<b>8 Total subtractions. Add lines 4 through 7. . . . . 8 <u>13825</u></b>			
<b>9 Minnesota taxable income. Subtract line 8 from line 3. If zero or less, leave blank. . . . . 9 <u>35114</u></b>			
<b>10 Tax from the table or schedules in the Form M1 instructions . . . . . 10 <u>1954</u></b>			
<b>11 Alternative minimum tax (enclose Schedule M1MT) . . . . . 11 ■ _____</b>			
<b>12 Add lines 10 and 11 . . . . . 12 <u>1954</u></b>			
<b>1 Full-year residents: Enter the amount from line 12 on line 13. Skip lines 13a and 13b.</b>			
<b>Part-year residents and nonresidents: From Schedule M1NR, enter the amount from line 32 on</b>			
<b>line 13, from line 28 on line 13a, and from line 29 on line 13b (enclose Schedule M1NR) . . . . . 13 <u>1954</u></b>			
<b>13a ■</b>	<u>0</u>	<b>13b ■</b>	<u>0</u>





# 2023 Schedule M1C, Nonrefundable Credits

Complete this schedule to determine line 16 of Form M1. Include this schedule when filing your return.

KISHORE KUMAR  
Your First Name and Initial

INDU KUMAR  
Your Last Name

054398667  
Your Social Security Number

- 1 Marriage Credit for joint return when both spouses have taxable earned income or taxable retirement income (enclose Schedule M1MA) ..... 1 ■ \_\_\_\_\_
- 2 Credit for long-term care insurance premiums paid (enclose Schedule M1LTI) ..... 2 ■ \_\_\_\_\_
- 3 Credit for taxes paid to another state (enclose Schedules M1CR and M1RCR) ..... 3 ■ \_\_\_\_\_ 382
- 4 Credit for Past Military Service (see instructions) ..... 4 ■ \_\_\_\_\_
- 5 Employer Transit Pass Credit (enclose Schedule ETP) ..... 5 ■ \_\_\_\_\_
- 6 SEED Capital Investment Credit (see instructions; enclose certification) ..... 6 ■ \_\_\_\_\_
- 7 Education Savings Account Contribution Credit (enclose Schedule M1529) ..... 7 ■ \_\_\_\_\_
- 8 Credit for Attaining Master’s Degree in Teacher’s Licensure Field (enclose Schedule M1CMD) ..... 8 ■ \_\_\_\_\_
- 9 Student Loan Credit (enclose Schedule M1SLC) ..... 9 ■ \_\_\_\_\_
- 10 Beginning Farmer Management Credit ..... 10 ■ \_\_\_\_\_  
Enter the certificate number from the certificate you received from the Rural Finance Authority:  
BF 23 - \_\_\_\_\_
- 11 Film Production Credit ..... 11 ■ \_\_\_\_\_  
Enter the credit certificate number: TAXC - \_\_\_\_\_
- 12 Tax Credit for Owners of Agricultural Assets ..... 12 ■ \_\_\_\_\_  
Enter the certificate number from the certificate you received from the Rural Finance Authority:  
AO 23 - \_\_\_\_\_  
AO 23 - \_\_\_\_\_  
AO 23 - \_\_\_\_\_
- 13 Credit for Sales of Manufactured Home Parks to Cooperatives ..... 13 ■ \_\_\_\_\_
- 14 Short Line Railroad Infrastructure Modernization Credit ..... 14 ■ \_\_\_\_\_
- 15 Housing Tax Credit ..... 15 ■ \_\_\_\_\_  
Enter the credit certificate number:  
SHTC - \_\_\_\_\_ - \_\_\_\_\_
- 16 Credit for increasing research activities (enclose Schedule KPI, KS, or KF) ..... 16 ■ \_\_\_\_\_
- 17 Carryforward of prior-year Beginning Farmer Management Credits (see instructions) ..... 17 ■ \_\_\_\_\_  
BF \_\_\_\_ - \_\_\_\_\_  
BF \_\_\_\_ - \_\_\_\_\_
- 18 Carryforward of prior-year Owners of Agricultural Assets Credits (see instructions) ..... 18 ■ \_\_\_\_\_  
AO \_\_\_\_ - \_\_\_\_\_  
AO \_\_\_\_ - \_\_\_\_\_





19 Carryforward of prior-year Credit for Increasing Research Activities . . . . . 19 ■ \_\_\_\_\_  
List the years the credits were reported to you on Schedule KPI, KS, or KF:  
\_\_\_\_\_

20 Alternative Minimum Tax Credit (*enclose Schedule M1MTC*) . . . . . 20 ■ \_\_\_\_\_

21 Add lines 1 through 20. Enter total here and on line 16 of Form M1. . . . . 21 \_\_\_\_\_ 382

**You must include this schedule with your Form M1.**





