# E1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



For the year Jan	n. 1–Dec	c. 31, 2023, or other tax year beginning		, 2023, end	ling		, 20	0	(	See se	parate ins	structions.
Your first name	and mi	iddle initial	Last na	ame					,	Your so	cial secur	ity number
KISHORE	KUM	AR	INDU	J KUMAR						054	39   8	3667
If joint return, s	pouse's	s first name and middle initial	Last na	ame								ecurity number
Home address	(numbe	er and street). If you have a P.O. box, see	instructi	ions.			Apt.	no.	ı	Preside	ntial Elect	ion Campaign
32C MCGF	REEVI	EY STREET MISSION MAIN	I BOS	TON							here if you	
City, town, or p	ost offi	ce. If you have a foreign address, also co	mplete s	spaces below.	Sta	te	ZIP code	!		•	٠,	ntly, want \$3 . Checking a
Roxbury	Cros	ssing			MA	4	02120	)			ow will no	
Foreign country	y name			Foreign province/state/o	count	y	Foreign p	ostal c	ode \	your tax	k or refund	ł
											You	Spouse
Filing Status	; X	Single				☐ Head of he	ousehold	(HOH	H)			
Check only		Married filing jointly (even if only or	ne had i	income)								
one box.		Married filing separately (MFS)				☐ Qualifying	surviving	spou	ıse (C	(SS		
	If y	ou checked the MFS box, enter the	name o	of your spouse. If you	u che	ecked the HOH	l or QSS	box,	enter	the chi	ld's name	e if the
	qu	alifying person is a child but not you	r deper	ndent:								
Digital	At ar	ny time during 2023, did you: (a) rece	eive (as	a reward, award, or	navn	nent for prope	rtv or ser	vices	or (b	a) sell.		
Assets		nange, or otherwise dispose of a digi					-				☐ Yes	⊠ No
Standard	Som	eone can claim: You as a de	penden	t Your spouse	e as	a dependent						
Deduction				-		•						
A /DI'								1	0	4050		P - d
	_	: Were born before January 2, 19	959 [	_ Are blind Spo →	ouse	: Was bor						olind
Dependent				(2) Social security number	′	(3) Relationsh to you	ip   · ·		ne box ax cre			e instructions): ther dependents
If more	(1) F	irst name Last name		number		to you		ا مااااد		uit	Credit for 0	
than four dependents,									<del> </del>			
see instruction:	s								<del>_</del>			
and check here	1 —							l				<u> </u>
-	10	Total amount from Form(s) W 2 ha	ov 1 /oo	oo inatruationa)				L		10	$\Box$	59 <b>,</b> 659.
Income	1a b	Total amount from Form(s) W-2, but Household employee wages not re	,	,				•		1a 1b		<u> </u>
Attach Form(s)		Tip income not reported on line 1a		• •				•		10		
W-2 here. Also attach Forms	c d	Medicaid waiver payments not rep	•	•				•		1d		
W-2G and	e	Taxable dependent care benefits for		, , , ,	iistiu	ctions)		•		1e		
1099-R if tax was withheld.	f	Employer-provided adoption bene		•				•		1f		
If you did not	g g	Wages from Form 8919, line 6.						•		1g		
get a Form	9 h	Other earned income (see instructi						•		1h		0.
W-2, see instructions.	i	Nontaxable combat pay election (s	,			1i	i	•				
	z	Add lines to through th								1z		59,659.
Attach Sch. B	2a		2a		b Ta	axable interest	· · ·			2b		
if required.	3a	Qualified dividends	3a			rdinary divider				3b	,	
	4a		4a			axable amount				4b	,	
Standard Deduction for—	5a		5a		b Ta	axable amount	t			5b	,	
Single or	6a	Social security benefits	ба			axable amount				6b	,	
Married filing separately,	С	If you elect to use the lump-sum el	lection i	method, check here (	(see	instructions)			. 🗆			
\$13,850	7	Capital gain or (loss). Attach Sched	dule D i	f required. If not requ	ired,	, check here				7		
Married filing jointly or	8	Additional income from Schedule 1								8		10,720.
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	and 8.	This is your total inc	come	e				9		48,939.
\$27,700	10	Adjustments to income from Scheo	dule 1,	line 26						10		
Head of household,	11	Subtract line 10 from line 9. This is	your <b>a</b>	djusted gross incon	ne					11		48,939.
\$20,800 If you checked	12	Standard deduction or itemized	deduct	tions (from Schedule	A)					12		13,850.
any box under	13	Qualified business income deducti	on from	n Form 8995 or Form	899	5-A				13		
Standard Deduction,	14	Add lines 12 and 13								14	.	13,850.
see instructions.	15	Subtract line 14 from line 11. If zero	o or les	s, enter -0 This is y	our <b>t</b>	axable incom	e			15	,	35,089.

Form 1040 (2023	3)									Page <b>2</b>
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌			16	3,989.
Credits	17	Amount from Schedule 2, lir							17	
	18	Add lines 16 and 17							18	3,989.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812				19	
	20	Amount from Schedule 3, lir	ne 8						20	
	21	Add lines 19 and 20							21	
	22	Subtract line 21 from line 18	B. If zero or less,	enter -0					22	3,989.
	23	Other taxes, including self-e	employment tax,	from Schedule	e 2, line 21 .				23	0.
	24	Add lines 22 and 23. This is	your total tax						24	3,989.
Payments	25	Federal income tax withheld								
•	а	Form(s) W-2				25a	8	3,043		
	b	Form(s) 1099				25b				
	С	Other forms (see instruction	s)			25c				
	d	Add lines 25a through 25c							25d	8,043.
If you have a	26	2023 estimated tax paymen	ts and amount a	pplied from 20	22 return				26	
qualifying child,	27	Earned income credit (EIC)			No .	27				
attach Sch. EIC.	28	Additional child tax credit fro	m Schedule 8812			28				
	29	American opportunity credit	from Form 8863	3, line 8		29				
	30	Reserved for future use .				30				
	31	Amount from Schedule 3, lin	ne 15			31				
	32	Add lines 27, 28, 29, and 31				undabl	e credits		32	
	33	Add lines 25d, 26, and 32. T							33	8,043.
Refund	34	If line 33 is more than line 24	4, subtract line 2	4 from line 33.	This is the amou	nt you	overpaid		34	4,054.
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, che	ck here		🗆	35a	4,054.
Direct deposit?	b	Routing number 0 2 1				Check		Savings		
See instructions.	d	Account number 8 3 1	3 8 2 3	3 5						
	36	Amount of line 34 you want	applied to your	2024 estimate	ed tax	36				
Amount	37	Subtract line 33 from line 24	I. This is the <b>amo</b>	ount you owe		'				
You Owe		For details on how to pay, g							37	
	38	Estimated tax penalty (see i	nstructions) .			38				
Third Party	Do	you want to allow another	person to disc	cuss this retu	n with the IRS?	See				
Designee	ins	structions					🗌 Yes. C	omplete	below.	× No
		signee's me		Phone no.				onal iden ber (PIN)	tification	
Ciarra		der penalties of perjury, I declare t	hat I have evamine		accompanying sche	dules ar			the heet	of my knowledge and
Sign		lief, they are true, correct, and com								
Here	Yο	ur signature		Date	Your occupation			If ti	ne IRS se	nt vou an Identity
	. 0	a. o.g. a.a.			Tour occupation			Pro	tection F	PIN, enter it here
Joint return?					STUDENT			(se	e inst.)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return,	<b>both</b> must sign.	Date	Spouse's occupat	ion				nt your spouse an
your records.								- 1	e inst.)	ection PIN, enter it here
		one no. (857) 701-209	Ω	Email address	INDUKUMAR.K@1	ı∩D#UE	ת מחבים או	DII ,		_
		eparer's name	Preparer's signat		TMDOVOMAY • V61	Date	UOITINI. L	PTIN		Check if:
Paid		M PRIYA RAM SAGAR GUPTA TALLAM			GIIPTA TAT.T.AM		)5/2024	P0208	32703	Self-employed
Preparer		m's name GLOBAL TA	1	IVIII DUQUI	OULIN IAHHAM	. 1 00/0	, , , , , , , , ,			(678) 965-9522
Use Only			AES LLC Y CT E BRU	NSWICK N	т 08816				n's EIN	84-3171965
	1 11	m 3 address Z TO NOONE	T CI LI DRO	TANANT CIV IN	2 00010			1 1 111	II 3 LIIN	04-2111302

# SCHEDULE 1 (Form 1040)

#### **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2023

Attachment
Seguence No. 01

Department of the Treasury Internal Revenue Service

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

KISHORE KUMAR INDU KUMAR

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

	Sequence No. 01
Your soci	ial security number
054-39	-8667

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	0.
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach Schedule E .	5	-10,720.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a (	)	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
- 1	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	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s (	<u>)</u>	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:			
		8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income. Ente	r here and on Form		
	1040, 1040-SR, or 1040-NR, line 8		10	-10,720.

Page **2** Schedule 1 (Form 1040) 2023

Par	Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee	e-basis	government		
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the				
	rental of personal property engaged in for profit	24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
е	Repayment of supplemental unemployment benefits under the Trade				
	Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f		-	
g	Contributions by certain chaplains to section 403(b) plans	24g		-	
h	Attorney fees and court costs for actions involving certain unlawful				
	discrimination claims (see instructions)	24h		-	
i	Attorney fees and court costs you paid in connection with an award				
	from the IRS for information you provided that helped the IRS detect				
	tax law violations	24i		-	
J	Housing deduction from Form 2555	24j		-	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
	1041)	24k			
Z	Other adjustments. List type and amount:				
0E	Total ather adjustments Add lines 04s through 04s	24z			
25 06	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> Form 1040, 1040-SR, or 1040-NR, line 10	e. Enter	nere and on	06	
				26	I- 4 (F 4040) 2222
	BAA	REV 02/	23/24 PRO	ocnedu	le 1 (Form 1040) 2023

#### **SCHEDULE E** (Form 1040)

#### Supplemental Income and Loss

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

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

Your social security number

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return

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

2023	
Attachment Sequence No. <b>13</b>	

054-39-8667 KISHORE KUMAR INDU KUMAR 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. Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . . 1a Physical address of each property (street, city, state, ZIP code) 100 CHALUKYA NAGAR GADAG ROAD HUBLI 58 KARNATAKA IN 580023 Α В C 1b Type of Property **Fair Rental Personal Use** For each rental real estate property listed QJV (from list below) above, report the number of fair rental and **Davs Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 Rents received . 3 610. 4 4 Royalties received . **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance . . . 7 1,950. 8 Commissions 8 9 9 Insurance . . . 10 10 Legal and other professional fees 11 Management fees . . . . . . . . . . . . 11 1,880. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 2,980. 14 Repairs . . . . 2,860. 15 Supplies 15 16 16 Taxes 17 Utilities . . . . . . . 17 1,660. 18 18 Depreciation expense or depletion . . . . . . Other (list) 19 19 20 20 Total expenses. Add lines 5 through 19 . . . . . 11,330. 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . . . . . . . . . . . . . . 21 -10,720.22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . . . . . 22 10,720.)( 610. 23a Total of all amounts reported on line 3 for all rental properties 23a Total of all amounts reported on line 4 for all royalty properties 23b 23c Total of all amounts reported on line 12 for all properties 23d Total of all amounts reported on line 18 for all properties 11,330. Total of all amounts reported on line 20 for all properties 23e 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 10,720. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 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 . -10,720.



Your signature

# Form M-8453 Individual Income Tax Declaration for Electronic Filing

2023
Massachusetts
<b>Department of</b>
Revenue

Spouse's signature

Date

Please print or type. Privacy Act Notice available	upon request. For	the year January	y 1-December 3	1, 2023.	
Your first name and initial	Last	name		Your Social Security number	r
KISHORE KUMAR INDU KUMAR				054398667	
If a joint return, spouse's first name and initial	Last	name		Spouse's Social Security nu	umber
Present street address (and apartment number)					
32C MCGREEVEY STREET MISSION M	AIN BOSTON				
City/Town/Post Office	State	Zip	Filing status: (		Married filing jointly
ROXBURY CROSSING	MA	02120	(	Married filing separately	<ul> <li>Head of household</li> </ul>
<ul> <li>Massachusetts use tax (from Form 1, line 34, or</li> <li>Massachusetts income tax withheld (from Form 5 Refund amount (from Form 1, line 53, or Form 1-NR/PY</li> <li>Tax due (from Form 1, line 54, or Form 1-NR/PY</li> </ul>	1, line 38, or Form I-NR/PY, line 57)	1-NR/PY, line 42)			996 560
Part 2. Declaration and Signature Under pains and penalties of perjury, I declare that I Return Originator and that the amounts above agree this information is true, correct and complete. I conse sent to the Massachusetts Department of Revenue b the transmitter when my electronic return has been a the return can be corrected and re-transmitted. If I ha	have reviewed the in with the amounts s ent that my return, in y my Electronic Ret accepted. In the ever	hown on my 2023 Icluding this decla urn Originator. I a Int that it is rejected	Massachusetts tration and accon uthorize DOR to d, I authorize DO	return. To the best of my k npanying schedules, form inform my Electronic Retu R to identify the reasons	knowledge and belief s and statements be urn Originator and/or for rejection so that

#### 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.

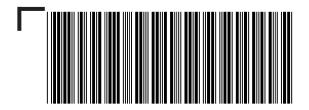
Date

ERO's signature and SSN or PTIN		Date	EIN	O Fill in if	
		03052024	843171	L965	self-employed
Firm name (or yours, if self-employed	d) and address	City/Town	State	Zip	O Fill in if also
GLOBAL TAXES LLC	245 ROONEY CT	E BRUNSWICK	NJ	08816	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	Date	EIN		O Fill in if
P02082703	03052024	84317	1965	self-employed
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

KISHORE KUMAR

INDU KUMAR

054398667

32C MCGREEVEY STREET MISSION MAIN MA 02120 ROXBURY CROSSING

Fill in if: Amended return Other jurisdiction change 

Enter date of change

Amended return due to IRS BBA Partnership Audit Federal amendment

State Election Campaign Fund: \$1 You \$1 Spouse TOTAL

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula You Spouse You Spouse Taxpayer deceased You Fill in if under age 18 Spouse You Fill in if name change Spouse

Check one: X Nonresident Filing as both nonresident and part-year resident

> Part-year resident Nonresident composite Fill in if noncustodial parent

a. Total federal income 48939 Fill in if filing Schedule TDS b. Federal adjusted gross income 48939 Fill in if filing Schedule FCI Fill in if reporting crypto currency

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

Married filing jointly

Married filing separate return

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

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

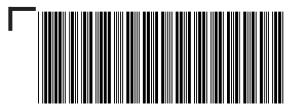
3. Total days as Massachusetts resident  $\div 365 = .$ 

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

857-701-2099

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST





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

4.	Exemptions:						
	a. Personal exemptions					4a	4400
	b. Number of dependents. (Do not	include yours	self or your spouse.)	Enter numbe	r	$\times$ \$1,000 = <b>4b</b>	
	c. Age 65 or over before 2024	You +	Spouse =			$\times$ \$700 = <b>4c</b>	
	d. Blindness	You +	Spouse =			$\times$ \$2,200 = <b>4d</b>	
	e. Medical/dental					4e	
	f. Adoption					4f	
	g. Total exemptions. Add items 4a t	hrough 4f. Ei	nter here and on line	22a		<b>4</b> g	4400
5.	Wages, salaries, tips					5	20300
6.	Taxable pensions and annuities					6	
7.	Mass. bank interest: a.		<ul><li>b. exemp</li></ul>	tion		= 7	
8.	Business/profession income/loss a	l.		+ b. Farmir	ng income/loss		
						= 8	
9.	Rental, royalty and REMIC, partner	ship, S corp.,	trust income/loss			9	-10720
10a.	Unemployment					10a	
10b.	Mass. lottery winnings					10b	
11.	Other income					11	
12.	TOTAL 5.0% INCOME					12	9580
13.	NONRESIDENT APPORTIONMEN	IT WORKSH	EET. You cannot app	ortion Mass.	wages as show	n on Form W-2. Do not use this we	orksheet if you know the
	exact amount of your Mass. source	income. Onl	y use when income f	rom employn	nent/business is	earned both inside and outside M	ass. and the exact
	Mass. amount is not known. Basis:		working days	miles	sales	other:	
	Working days (or other basis) outsi	de Massachu	ısetts			13a	
	Working days (or other basis) inside	e Massachus	etts			13b	
	Total working days					13c	
	Nonworking days (holidays, weeker	nds, etc.)				13d	
	Massachusetts ratio					13e	
	Total income being apportioned. Yo	u cannot app	ortion Massachuset	ts wages as s	shown on Form \	<i>N</i> -2 <b>13</b> f	
	Massachusetts income					13g	

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





MA23006031555 Massachusetts Nonresident/ Part-Year Resident Income Tax Return

K	ISHORE 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. Not less than "0"	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.  Nonresidents, fill in if during 2023 you did not have a family home or any dwelling ou intend to return in the future	÷ 2 = <b>18</b> utside Massachusetts to which you generally or co	ustomarily returned or
	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling ou	•	ustomarily returned or
	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling ou intend to return in the future	utside Massachusetts to which you generally or co	ustomarily returned or
19.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling ou intend to return in the future Other deductions from Schedule Y, line 19 Total deductions. Add lines 15 through 19	utside Massachusetts to which you generally or co	9580
19. 20.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling out intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than Exemption amount. a.  4400	utside Massachusetts to which you generally or co	9580 862
19. 20. 21.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling out intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than	utside Massachusetts to which you generally or co	9580
19. 20. 21. 22.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling out intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than Exemption amount. a. $4400$ 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than INTEREST AND DIVIDEND INCOME	utside Massachusetts to which you generally or co	9580 862 8718
19. 20. 21. 22. 23. 24. 25.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling out intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than Exemption amount. a. $4400$ 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than INTEREST AND DIVIDEND INCOME  TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24	utside Massachusetts to which you generally or co	9580 862
19. 20. 21. 22. 23. 24.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling out intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than Exemption amount. a. $4400$ 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than INTEREST AND DIVIDEND INCOME  TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24  TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and mu	utside Massachusetts to which you generally or co	9580 862 8718 8718
19. 20. 21. 22. 23. 24. 25.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling out intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than Exemption amount. a. $4400$ 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than INTEREST AND DIVIDEND INCOME  TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24  TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and mutamount in Schedule D, line 21 by .0585	utside Massachusetts to which you generally or co	9580 862 8718
19. 20. 21. 22. 23. 24. 25.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling out intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than Exemption amount. a. 4400  5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than INTEREST AND DIVIDEND INCOME  TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24  TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and mutamount in Schedule D, line 21 by .0585  INCOME FROM SCHEDULE B. Not less than "0."	utside Massachusetts to which you generally or co	9580 862 8718 8718
19. 20. 21. 22. 23. 24. 25.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling out intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than Exemption amount. a. $4400$ 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than INTEREST AND DIVIDEND INCOME  TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24  TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and mu amount in Schedule D, line 21 by .0585  INCOME FROM SCHEDULE B. Not less than "0."  a. $\times .085 = 27a$	utside Massachusetts to which you generally or co	9580 862 8718 8718
19. 20. 21. 22. 23. 24. 25.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling out intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than Exemption amount. a. 4400  5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than INTEREST AND DIVIDEND INCOME  TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24  TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and mutamount in Schedule D, line 21 by .0585  INCOME FROM SCHEDULE B. Not less than "0."	utside Massachusetts to which you generally or co	9580 862 8718 8718

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





MA23006041555
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
054398667

28.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filir	ng Schedule D-IS	28	
	Fill in if any excess exemptions were used in calculating lines 24, 27 or 2	28		
29.	Credit recapture amount (from Credit Recapture Schedule)		29	
30.	Additional tax on installment sale		30	
31. 32.				
	a. Income tax. Add lines 26 through 30	32a	436	
	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 NRCR, Nonresident			
	Composite Return. Otherwise, enter 0	32c		
	Total tax. Subtract line 32c from the total of lines 32a and 32b		32	436
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 3	35 from line 32. <b>Not les</b>	ss than "0" 36	436
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	
	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund		37d 37e	
	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund f. Homeless Animal Prevention and Care		37d 37e 37f	
	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund f. Homeless Animal Prevention and Care Total. Add lines 37a through 37f		37d 37e 37f 37	
38.	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund f. Homeless Animal Prevention and Care Total. Add lines 37a through 37f Use tax due on Internet, mail order and other out-of-state purchases		37d 37e 37f 37 38	
38. 39.	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund f. Homeless Animal Prevention and Care Total. Add lines 37a through 37f Use tax due on Internet, mail order and other out-of-state purchases Health care penalty a. You + b. Spouse		37d 37e 37f 37 38 39	
	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund f. Homeless Animal Prevention and Care Total. Add lines 37a through 37f Use tax due on Internet, mail order and other out-of-state purchases Health care penalty a. You + b. Spouse Amended return only. Overpayment from original return		37d 37e 37f 37 38 39 40	
39.	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund f. Homeless Animal Prevention and Care Total. Add lines 37a through 37f Use tax due on Internet, mail order and other out-of-state purchases Health care penalty a. You + b. Spouse Amended return only. Overpayment from original return INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX	<b>AX.</b> Add lines 36 throu	37d 37e 37f 37 38 39 40	436
39. 40.	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund f. Homeless Animal Prevention and Care Total. Add lines 37a through 37f Use tax due on Internet, mail order and other out-of-state purchases Health care penalty a. You + b. Spouse Amended return only. Overpayment from original return INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TOTAL AMASSACHUSETS INCOME TAX Withheld from Form(s) W-2	42a	37d 37e 37f 37 38 39 40	436
39. 40. 41.	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund f. Homeless Animal Prevention and Care Total. Add lines 37a through 37f Use tax due on Internet, mail order and other out-of-state purchases Health care penalty a. You + b. Spouse Amended return only. Overpayment from original return INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE Total. Massachusetts income tax withheld from Form(s) W-2 b. Massachusetts income tax withheld from Form(s) 1099	42a 42b	37d 37e 37f 37 38 39 40	436
39. 40. 41.	d. Massachusetts U.S. Olympic Fund e. Massachusetts Military Family Relief Fund f. Homeless Animal Prevention and Care Total. Add lines 37a through 37f Use tax due on Internet, mail order and other out-of-state purchases Health care penalty a. You + b. Spouse Amended return only. Overpayment from original return INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TOTAL AMASSACHUSETS INCOME TAX Withheld from Form(s) W-2	42a	37d 37e 37f 37 38 39 40	436 996

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





MA23006051555
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
054398667

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. No	ot less than "0"		46	
47.	Earned Income Credit. a. Number of qualifying children	b. Amount from U.S.	return ×	.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 yo	ou qualify	
	for an exception (see instructions). Fill in if you qualify for this e	exception			
48.	Senior Circuit Breaker Credit			48	
49.	Reserved for future use			49	
50.	Child and Family Tax Credit				
		Dawt was a wasislay	ata mandiinki lina 50k	hudina 0 FO	
51.	a. ×\$310 = b. Other Refundable Credits	Part-year resider	nts multiply line 50b	•	
51. 52.	Total Refundable Credits. Add lines 47 through 51			51 52	
53.	Excess Paid Family Leave Withholding			53	
53. 54.	TOTAL. Add lines 42 through 46 and lines 52 and 53			53 54	996
54. 55.	Overpayment. Subtract line 41 from line 54			55	560
56.	Amount of overpayment you want applied to your 2024 estim	nated tay		56	300
	<b>Refund.</b> Subtract line 56 from line 55. Mail to: Massachusetts I		neton MA 02204	57	560
57.	Tieruna. Subtract line 30 from line 33. Mair to. Massachusetts i	DON, 1 O DOX 7000, DO	J3(011, IVIA 02204	31	300
	Direct deposit of refund. Type of account X checkin	g			
	savings				
F	TTN# 021000021 account# 83138233	35			
58	Tax due. Pay online at www.mass.gov/dor/payonline. Mail to	o: Mass DOR PO Box	7003 Roston MA	02204 <b>58</b>	
00.	Interest Penalty	M-2210 amt.	( 7 000, Boston, Wirt	02204	EX enclose
	Title 103t	W ZZTO amt.			Form M-2210
					101111111111111111111111111111111111111
May t	ne Department of Revenue discuss this return with the preparer	shown here?	Yes		
I do n	ot want preparer to file my return electronically		(this may delay you	ır refund)	Paid preparer's
Print	paid preparer's name		Date	Check if self-employed	
SYA	M PRIYA RAM SAGAR GUPTA TALLA	MA	03052024		P02082703
Paid	oreparer's signature		Paid preparer's pho		Paid preparer's EIN
			678-965-9	522	84-3171965

 ${\tt SYAM} \ \ {\tt PRIYA} \ \ {\tt RAM} \ \ {\tt SAGAR} \ \ {\tt BE} \ {\tt SURE} \ {\tt TO} \ {\tt INCLUDE} \ {\tt THIS} \ {\tt PAGE} \ {\tt WITH} \ {\tt FORM} \ {\tt 1-NR/PY}, {\tt PAGE} \ {\tt 1}$ 





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

20300 996 TOTALS





#### 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 depende	nts (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) I	oy \$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

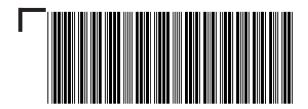
INDU KUMAR

054398667

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

#### Income

1.	Rents received	1	610
_ 2.	Royalties received	2	
Exp	enses		
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



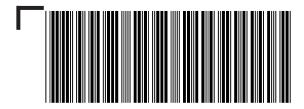


# 2023 Schedule E, pg. 2

MA23013051555

054398667

Inco	ome 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	
Inco	ome 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.		49
Inco	ome 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 <b>Summary</b>	54	
<b>55.</b> 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	
<b>58.</b> 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: X Real estate Royalty X Rental property used for short-term rentals

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

	CO	m	
			_

1.	Rents received	1	610
2.	Royalties received	2	
Exp	enses		
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.

	IORE KUMAR It Name and Initial	INDU KUM Last Name	IAR	054398667 Your Social Security Number	071719 Your Date of Bi	93 rth (MM/DD/YYYY)
If a Joint	Return, Spouse's First Name and Initial	Spouse's Last Nam	ne	Spouse's Social Security Number	Spouse's Date	of Birth
	MCGREEVEY STREET MISS	SION MAIN	BOSTON	Check if Address is:	New	Foreign
ROXE City	BURY CROSSING			MA State	02120 ZIP Code	
<b>202</b> 3	Federal Filing Status (plac	e an X in o	ne box):			
(1)	S	•	arately	(4) Head of Household	(5) Qualifying So	urviving Spouse
Stat/						
	E Elections Campaign Fund \$5 to this fund, enter the code for the party of you		andidates for state offices pa	y campaign expenses. This will not in	ncrease your tax or	reduce your refund.
Your Cod	Political Party Code	· ·	olican1 cratic/Farmer-Labor1	Grassroots/Legalize Cannabis 14 Libertarian		
Fron	Your Federal Return (see	instructions	)		25.000	
A. Wage	59659 es, salaries, tips, etc. B. IRA, pension	s, and annuities	C. Unemployme	ent D. Fed	35089 deral taxable incon	ne
	Federal adjusted gross income (from line				1 -	48939
2	Additions to income from line 10 of Scheo	dule M1M and line	e 9 of Schedule M1MB (s	see instructions)	2 🔳	
3	Add lines 1 and 2				3	48939
4	Itemized deductions (from Schedule M15	SA) or your <b>standa</b>	rd deduction (see instru	uctions)	4 🔳	13825
5	Exemptions (from Schedule M1DQC)				5 🔳	
6	State income tax refund from line 1 of fee	deral Schedule 1			6 🔳	
7	Subtractions from line 35 of Schedule M1	M and line 21 of S	Schedule M1MB (see ins	tructions)	7 ■	
8	Total subtractions. Add lines 4 through 7				8	13825
9	Minnesota taxable income. Subtract line	8 from line 3. If ze	ero or less, leave blank.		9	35114
10	Tax from the table or schedules in the For	rm M1 instructions	s		10	1954
11	Alternative minimum tax (enclose Schedu	ıle M1MT)			11 🔳	
12	Add lines 10 and 11				12	1954
1	Full-year residents: Enter the amount from Part-year residents and nonresidents: From line 13, from line 28 on line 13a, and from 13a ■ 13b ■	om Schedule M1NF	R, enter the amount fron	n line 32 on	13	1954

#### 2023 M1, page 2



14	Other taxes, such as recapture amounts and the tax on lump-	sum distributions (check appropriate boxes)	^ 2 3	1 1 2 1 *
	(a) Schedule M1HOME (b) Schedule M1529	(c) Schedule M1LS	14 🔳	
15	Tax before credits. Add lines 13 and 14		15	1954
16	Amount from line 21 of Schedule M1C, Nonrefundable Credit	s (enclose Schedule M1C)	16 🔳 .	382
17 18	Subtract line 16 from line 15 (if result is zero or less, leave bla Nongame Wildlife Fund contribution (see instructions)			
	This will reduce your refund or increase the amount you owe		18 ■ _	
19	Add lines 17 and 18		.19 _	1572
20	Minnesota income tax withheld. Complete and enclose Sched			
	Minnesota withholding from Forms W-2, 1099, and W-2G and S	Schedules KPI, KS, and KF	20 ■ _	2092
21	Minnesota estimated tax and extension payments made for 2	2023	21 🔳	
22	Amount from line 11 of Schedule M1REF, Refundable Credits	(see instructions; enclose Schedule M1REF)	22 ■ .	
23	Total payments. Add lines 20 through 22		23	2092
24	<b>REFUND.</b> If line 23 is more than line 19, subtract line 19 from	line 23 (see instructions).		
	For direct deposit, complete line 25		24 ■ _	<u> </u>
25		1 831382335		
	Routing Number	Account Number		
26 27	<b>AMOUNT YOU OWE</b> . If line 19 is more than line 23, subtract Penalty amount from Schedule M15 (see instructions). Also so	ub		
	this amount from line 24 or add it to line 26 (enclose Schedule	e M15)	27 ■ _	
	Penalty and interest (see instructions)		28 ■ _	
	<b>OU PAY ESTIMATED TAX</b> and want part of your refund credited Amount from line 24 you want sent to you	•	29 ■	
23	Amount nom line 24 you want sent to you		23 -	
30	Amount from line 24 you want applied to your 2024 estimate	ed tax	30 ■ _	
Тахр	ayer(s): I declare that this return is correct and complete to the	best of my knowledge and belief.		
Your	Signature	Spouse's Signature If Filing Jointly)	Date	MM/DD/YYYY)
	77012099	INDUKUMAR.K@NORTHEASTERN	.EDU	
-	ime Phone	Email Address	700	2000702
	AM PRIYA RAM SAGAR GUPTA TALLAM Preparer's Signature	03052024 Date (MM/DD/YYYY)		2082703 or VITA/TCE # (required
	89659522		FIIIN	or VIIA/ICL# (required
	arer's Daytime Phone	syam@gtaxfile.com Preparer's Email Address		
	I do not want my paid preparer to file my return electronically.	I authorize the Minnesota Department of Revenue to with the preparer or the third-party designee indicates the control of the		

Include a copy of your 2023 federal return and schedules.

Mail to: Minnesota Individual Income Tax, Mail Station 0010, 600 N. Robert St., St. Paul, MN 55146-0010

REV 02/08/24 PRO 1031





# 2023 Schedule M1C, Nonrefundable Credits

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

$\langle \perp \rangle$	SHORE KUMAR .	INDU KUMAR	054398667
our/	First Name and Initial	Your Last Name	Your Social Security Number
1	Marriage Credit for joint return when both or taxable retirement income (enclose Sch	n spouses have taxable earned income  edule M1MA)	. 1 🖩
2	Credit for long-term care insurance premiu	ums paid (enclose Schedule M1LTI)	. 2 🖩
3	Credit for taxes paid to another state (enc.	lose Schedules M1CR and M1RCR)	. 3■382
4	Credit for Past Military Service (see instruc	ctions)	4
5	Employer Transit Pass Credit (enclose Sche	edule ETP)	5 🔳
6	SEED Capital Investment Credit (see instru	ctions; enclose certification)	6■
7	Education Savings Account Contribution C	redit (enclose Schedule M1529)	7 🔳
8	Credit for Attaining Master's Degree in Tea	acher's Licensure Field (enclose Schedule M1CMD)	8 ■
9	Student Loan Credit (enclose Schedule M1	SLC)	9 🔳
10		tificate you received from the Rural Finance Authority:	. 10
11	Film Production Credit Enter the credit certificate number: TAXC		. 11 🖩
	Enter the certificate number from the cert AO 23 AO 23 AO 23	tstificate you received from the Rural Finance Authority:	
		arks to Cooperatives	
14	Short Line Railroad Infrastructure Modern	ization Credit	. 14 🔳
15	_		. 15 🔳
16	Credit for increasing research activities (en	nclose Schedule KPI, KS, or KF)	. 16 🔳
17	Carryforward of prior-year Beginning Farm BF BF	ner Management Credits (see instructions)	. 17 🔳
18		cultural Assets Credits (see instructions)	. 18 🔳

#### 2023 Schedule M1C, page 2



19	Carryforward of prior-year Credit for Increasing Research Activities	19 ■	
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
Yo	u must include this schedule with your Form M1.		





## 2023 Schedule M1CR, Credit for Income Tax Paid to Another State

KIS	SHORE KUMAR	INDU KUMAR	(	05439	8667
		Last Name			rity Number
Mas	sachusetts				
State	or Canadian Province or Territory That Taxed In	come Also Taxed By Minnesota			
Sche	must complete a separate Schedule M10 dule M1RCR, Credit for Tax Paid to Wisc eligible for this credit, all of these must ap	onsin.	to which you paid taxes. To report	tax paid	to Wisconsin, use
	ou were a full- or part-year Minnesota resid				
	ou paid 2023 state income tax to <b>both Minr</b>		anadian province on the same incom	•	
	ou were a Minnesota resident when both st		anadian province on the same meon		
	were a willinesota resident when som se	ates taxed the same meeme			
	Check this box if you are claiming a credit	for taxes paid by a pass-throug	gh entity in another state (see instruct	ions).	
				Ro	ound amounts to the
	Year Residents and Part-Year Resid			n	earest whole dollar.
1	Amount of adjusted gross income you rece				0.5.0.0
	a Minnesota resident that was taxed by the			1	9580
2	Your adjusted gross income adjusted by U.				
	bonds of another state (determine from ins				48939
	Part-year residents: See instructions			2	40939
	Divide line 1 by line 2. Enter the result as a			_	0.19575
	five decimal places; if line 1 is more than li			3	0.19373
4	Complete the lines below to determine you a Tax from line 13 of Form M1			954	
	a lax iroin line 15 or Form Mil		4d	<u> </u>	
	<b>b</b> Add lines 1-2 and 4-9 of Schedule M10	<u> </u>	4 b		
	Subtract line 4b from line 4a. If the result	is zero or less, <b>STOP HERE</b> . You	u do not qualify for this credit	4	1954
5	Multiply line 4 by line 3			5	382
6	From the other state's income tax return,	enter the tax amount before			
	you subtract any tax withheld or estimate				10.0
	If you paid taxes to a Canadian province o	r territory, see instructions		6 ■	436
Full.	Year Residents				
	Amount from line 5 or line 6, whichever is	less. Enter here and include o	on line 3 of Schedule M1C	7	382
Dort	-Year Residents				
8	From the other state's income tax return,	antar the amount of income			
0	taxed by that state before subtracting iten			0	
9	Divide line 1 by line 8. Enter the result as			0	
,	five decimal places; if line 1 is more than l			9	•
	yive decimal places, if mile 1 is more than it	0, 0, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			
10	Multiply line 6 by line 9			. 10	
11	Amount from line 5 or line 10, whichever	is less. Enter here and include	on line 3 of Schedule M1C	11	
You	must include this schedule with yo	our Form M1.			

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## 2023 Schedule M1W, Minnesota Income Tax Withheld

Complete this schedule to report Minnesota income tax withheld. Include this schedule when you file your return.

KISHORE KUMA  Your First Name and Initia		INDU KUMAR			054398667 Your Social Security Number				
our First Name and Initia	ai	Last Name	Spouse's Last Name				Your Social Security Number		
f a Joint Return, Spouse's F	First Name and Initial	Spouse's Las					Spouse's Social Security Number		
f you received a feder complete this schedul amounts to the neare W-2G; keep them with	le to determine lind st whole dollar. You h your tax records.	e 20 of Form M u must include All instruction	<ol> <li>List only the form this schedule when are included on the</li> </ol>	ns that rep n you file yo nis schedule	ort Minnesota incom our return. <b>DO NOT</b> s	e tax withh end in your	eld. Round dollar Forms W-2, 1099, o		
complete line 5 on		itilileid oli i oli	iis W-2, other than i	1011111011113	vv-20. II you have mor	e tilali live i	011113 VV-2,		
Α	B—Box 13	C—Box 15 Employer's seven-digit Minnesota		D—Box 16 State wages, tips, etc.		E—Box 17  Minnesota tax withheld			
If the Form W-2 is for:	If Retirement Plan								
<ul><li>you, enter 1</li><li>spouse, enter 2</li></ul>	box is checked, mark an X below.	Tax ID Numb	er	(round t	o nearest whole dollar)	(round to	o nearest whole dollar)		
a1 <u>1</u>	b1	c1 MN	8061474	d1	39359	e1	2092		
a2	b2	c2 MN		d2		e2			
a3	b3	c3 MN		d3		e3			
a4	b4	c4 MN		d4		e4			
a5	b5	c5 MN		d5		e5			
Subtotal for additio	onal Forms W-2 <i>(fror</i>	n line 5 on page	2)						
Total Minnesota ta	x withheld on all Fo	orms W-2 (add a	amounts in line 1, co	lumn E)	:	1■	2092		
2 Minnesota tax with	held on Forms 1099	). W-2G. and 10	42-S. If you have mo	re than four	r forms, complete line	6 on the bar	ck.		
Α		В	, , , , , , , , , , , , , , , , , , , ,	С		D			
If the Form 1099, W-20	G, or 1042-S is for:	Payer's seve	n-digit Minnesota Tax ID	Income	amount (see the table on	Minne	sota tax withheld		
<ul><li>you, enter 1</li><li>spouse, enter 2</li></ul>		Number (if u	inknown, contact the pa	ver) the bac	k for amounts to include)	(round	l to nearest whole dollar)		
a1		b1 MN		c1		d1			
a2		b2 MN		c2		d2			
a3		b3 MN		c3		d3			
a4		b4 MN		c4		d4			
Subtotal for additio	nal 1099, W-2G, and	d 1042-S (from	line 6 on page 2)						
Total Minnesota ta	x withheld on all 10	99, W-2G, and	<b>1042-S</b> (add amoun	ts in line 2, o	column D)	2■			
3 Total Minnesota ta	x withheld by partn	erships, S corp	orations, and fiduci	aries					
(from line 7 on page	e 2)					3 ■			
I Total. Add the Minr Enter the total here						4 =	2092		