



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 AYUSHI KEDAR | Last name | Your Social Security number 812305052 |
| If a joint return, spouse's first name and initial | Last name | Spouse's Social Security number |
| Present street address (and apartment number) 3920 MYSTIC VALLEY PKWY APT NO 321 | | |
| City/Town/Post Office MEDFORD | State MA | Zip 02155 |
| 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) | 1 | 115940 |
| 2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) | 2 | 5477 |
| 3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) | 3 | |
| 4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) | 4 | 5714 |
| 5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) | 5 | 237 |
| 6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) | 6 | |

Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2023 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

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

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

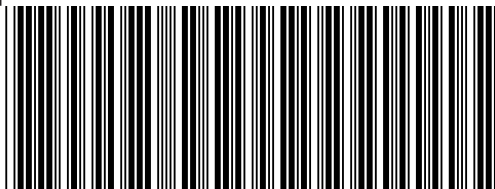
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.)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

| | | | |
|--|--------------------|-----------|--|
| ERO's signature and SSN or PTIN | Date | EIN | |
| | 02222024 | 843171965 | <input type="radio"/> Fill in if self-employed |
| Firm name (or yours, if self-employed) and address | City/Town | State | Zip |
| GLOBAL TAXES LLC 245 ROONEY CT | E BRUNSWICK | NJ | 08816 |

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

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

| | | | |
|--|--------------------|------------------|--|
| Paid preparer's signature and SSN or PTIN | Date | EIN | |
| P02082703 | 02222024 | 843171965 | <input type="radio"/> Fill in if self-employed |
| Firm name (or yours, if self-employed) and address | City/Town | State | Zip |
| SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT | E BRUNSWICK | NJ | 08816 |



2023 Form 1

MA23001011555

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

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

Year beginning

Ending

AYUSHI

KEDAR

812305052

3920 MYSTIC VALLEY PKWY

MEDFORD

MA 02155

321

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

State Election Campaign Fund:

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Taxpayer deceased

Fill in if under age 18

Fill in if name change

a. Total federal income 113645
b. Federal adjusted gross income 113645

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)

\$1 You \$1 Spouse TOTAL
You Spouse
You Spouse
You Spouse
You Spouse
Fill in if noncustodial parent
Fill in if filing Schedule TDS
Fill in if filing Schedule FCI
 Fill in if reporting crypto currency

2. Exemptions

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

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

Your signature

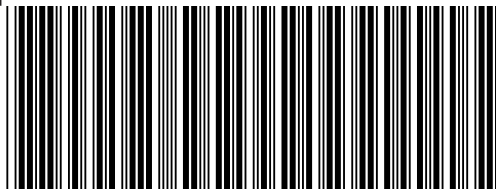
Date

Spouse's signature

Date

617-869-8233

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2023 Form 1, pg. 2

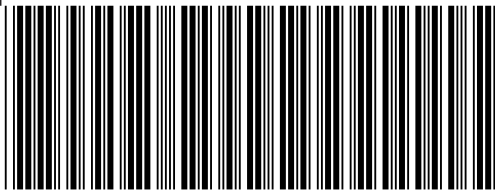
MA23001021555

Massachusetts Resident Income Tax Return

812305052

| | | |
|---|----------|--------|
| 3. Wages, salaries, tips | 3 | 115940 |
| 4. Taxable pensions and annuities | 4 | |
| 5. Mass. bank interest: a. - b. exemption | = 5 | |
| 6a. Business/profession income/loss | 6a | |
| 6b. Farming income/loss | 6b | |
| 7. Rental, royalty and REMIC, partnership, S corp., trust income/loss | 7 | |
| 8a. Unemployment | 8a | |
| 8b. Mass. lottery winnings | 8b | |
| 9. Other income from Schedule X, line 7 | 9 | |
| 10. TOTAL 5.0% INCOME | 10 | 115940 |
| 11a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement | 11a | 2000 |
| 11b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement | 11b | |
| 12. Reserved for future use | 12 | |
| 13. Reserved for future use | 13 | |
| 14. Rental deduction. a. | ÷ 2 = 14 | |
| 15. Other deductions from Schedule Y, line 19 | 15 | |
| 16. Total deductions. Add lines 11 through 15 | 16 | 2000 |
| 17. 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" | 17 | 113940 |
| 18. Exemption amount | 18 | 4400 |
| 19. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0" | 19 | 109540 |
| 20. INTEREST AND DIVIDEND INCOME | 20 | |
| 21. TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 | 21 | 109540 |
| 22. TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585 | 22 | 5477 |
| 23. INCOME FROM SCHEDULE B. Not less than "0." | | |
| a. x .085 = 23a | | |
| b. x .12 = 23b | | |
| TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 23a and 23b | 23 | |

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



2023 Schedule B

MA23010011555

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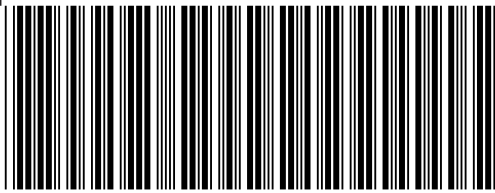
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Part 1. Interest and Dividend Income

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

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

| | | |
|--|-----|-------|
| 10. Massachusetts short-term capital gains | 10 | 331 |
| 11. Massachusetts long-term capital gains on collectibles and pre-1996 installment sales | 11 | |
| 12. Massachusetts gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less | 12 | |
| 13a. Add lines 10 through 12 | 13a | 331 |
| 13b. Part-year/Nonresidents only | 13b | |
| 13c. Subtract line 13b from line 13a. Not less than 0 | 13c | 331 |
| 14. Allowable deductions from your trade or business | 14 | |
| 15. Subtotal | 15 | 331 |
| 16. Massachusetts short-term capital losses | 16 | -3055 |
| 17. Massachusetts loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less | 17 | |
| 18. Prior short-term unused losses for years beginning after 1981 | 18 | |



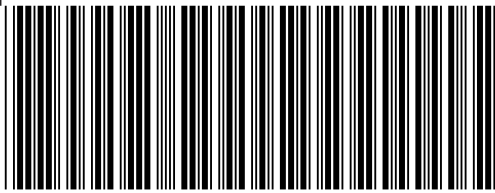
2023 Schedule B, pg. 2

812305052 MA23010021555

| | | | |
|------|--|-----|-------|
| 19a. | Combine lines 15 through 18 | 19a | -2724 |
| 19b. | Part-year/Nonresidents only | 19b | |
| 19c. | Exclude line 19b losses from line 19a | 19c | -2724 |
| 20. | Short-term losses applied against interest and dividends | 20 | 4 |
| 21. | Available short-term losses | 21 | -2720 |
| 22. | Short-term losses applied against long-term gains | 22 | 425 |
| 23. | Short-term losses available for carryover in 2024 | 23 | -2295 |
| 24. | Short-term gains and long-term gains on collectibles | 24 | |
| 25. | Long-term losses applied against short-term gain | 25 | |
| 26. | Subtotal | 26 | |
| 27. | Long-term gains deduction | 27 | |
| 28. | Short-term gains after long-term gains deduction | 28 | |

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

| | | | |
|-----|--|----|-------|
| 29. | Enter the amount from line 9 | 29 | 4 |
| 30. | Short-term losses applied against interest and dividends | 30 | 4 |
| 31. | Subtotal interest and dividends | 31 | |
| 32. | Long-term losses applied against interest and dividends | 32 | |
| 33. | Adjusted interest and dividends | 33 | |
| 34. | Enter the amount from line 28 | 34 | |
| 35. | Adjusted gross interest, dividends and certain capital gains | 35 | |
| 36. | Excess exemptions | 36 | |
| 37. | Subtract line 36 from line 35 | 37 | |
| 38. | Interest and dividends taxable at 5.0% | 38 | |
| 39. | Total taxable 8.5% and 12% capital gains | 39 | |
| 40. | Available short-term losses for carryover in 2024 | 40 | -2295 |



2023 Schedule D

MA23012011555
Long-Term Capital Gains and Losses
Excluding Collectibles

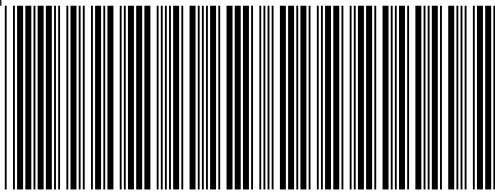
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Part 1. Long-Term Capital Gains and Losses, Excluding Collectibles

| | | |
|---|-----|------|
| 1. Enter amounts from U.S. Schedule D, lines 8a and 8b, col. h | 1 | 4 25 |
| 2. Enter amounts from U.S. Schedule D, line 9, col. h | 2 | |
| 3. Enter amounts from U.S. Schedule D, line 10, col. h | 3 | |
| 4. Enter amounts from U.S. Schedule D, line 11, col. h | 4 | |
| 5. Enter amounts from U.S. Schedule D, line 12, col. h | 5 | |
| 6. Enter amounts from U.S. Schedule D, line 13, col. h | 6 | |
| 7. Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II | 7 | |
| 8. Carryover losses from prior years | 8 | |
| 9. Combine lines 1 through 8 | 9 | 4 25 |
| 10a. Massachusetts adjustments | 10a | |
| 10b. Part-year/Nonresidents only | 10b | |
| 10c. Combine lines 10a and 10b | 10c | |
| 11. Massachusetts capital gains and losses | 11 | 4 25 |
| 12. Long-term gains on collectibles and pre-1996 installment sales | 12 | |
| 13. Subtotal | 13 | 4 25 |
| 14. Capital losses applied against capital gains | 14 | 4 25 |
| 15. Subtotal | 15 | |
| 16. Long-term capital losses applied against interest and dividends | 16 | |
| 17. Subtotal | 17 | |
| 18. Allowable deductions from your trade or business | 18 | |
| 19. Subtotal | 19 | |
| 20. Excess exemptions | 20 | |
| 21. Taxable long-term capital gains | 21 | |
| 22. Tax on long-term capital gains | 22 | |
| 23. Massachusetts available losses for carryover | 23 | |



2023 Schedule INC
MA23INC011555

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Form W-2 and 1099 Information

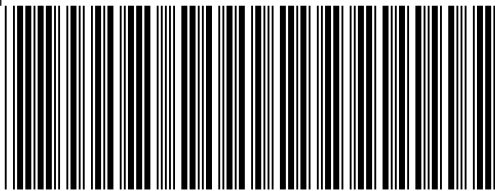
| A. FEDERAL ID NUMBER | B. STATE TAX WITHHELD | C. STATE WAGES/INCOME | D. TAXPAYER SS WITHHELD | E. SPOUSE SS WITHHELD | F. SOURCE OF WITHHOLDING |
|----------------------|-----------------------|-----------------------|-------------------------|-----------------------|--------------------------|
| 043002117 | 5714 | 115940 | 9064 | | W2 |

TOTALS

5714

115940

9064



2023 Schedule HC

MA23029011555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

Note: Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

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1a. Date of birth 05111995 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 113645

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

See instructions if, during 2023, you turned 18, you were a part-year resident or a taxpayer was deceased. If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

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

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

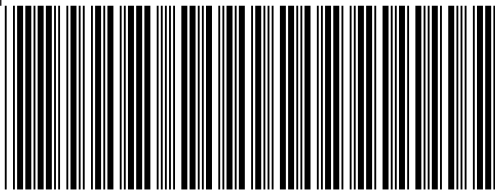
| | | |
|--|---|---------------------------------|
| 4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below) | <input type="checkbox"/> You | <input type="checkbox"/> Spouse |
| 4b. MassHealth. Fill in and go to line 5 | <input checked="" type="checkbox"/> You | <input type="checkbox"/>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

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

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

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

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



2023 Schedule HC, pg. 2

812305052 MA23029021555

You might be eligible for low- or no-cost health insurance coverage.

If you (and/or your spouse, if married filing jointly) do not have health insurance coverage, you might be eligible for health insurance coverage programs made available by the Commonwealth of Massachusetts. By filling in the oval below, you authorize DOR to share information from your tax return and attached schedules with the Health Connector. If you are married filing jointly, both spouses must check the box for the Health Connector to receive all of your information. The Health Connector will assess your eligibility for those coverage options, including low- or no-cost coverage, and contact you with information. See instructions.

You: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Spouse: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Your Health Insurance

6. Was your income in 2023 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2023. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2023, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only** if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2023. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2023, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

Months Covered By Health Insurance

| | | | | | | | | | | | | |
|---------|------|------|-------|-------|-----|------|------|------|-------|------|------|------|
| You: | Jan. | Feb. | March | April | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. |
| Spouse: | Jan. | Feb. | March | April | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. |

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2023. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8a. **Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? 8a You Yes No
Spouse Yes No

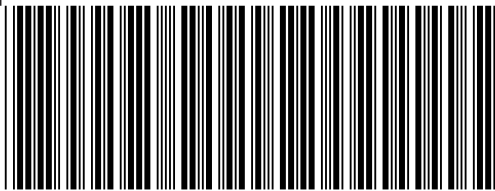
If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2023 tax year? 8b You Yes No
Spouse Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2023 tax year? 9 You Yes No
Spouse Yes No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.



2023 Schedule HC, pg. 3

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Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2023 tax year.

- | | | | | |
|---|-----------|--------|-----|----|
| 10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? | 10 | You | Yes | No |
| | | Spouse | Yes | No |

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

- | | | | | |
|--|-----------|--------|-----|----|
| 11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? | 11 | You | Yes | No |
| | | Spouse | Yes | No |

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

- | | | | | |
|---|-----------|--------|-----|----|
| 12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? | 12 | You | Yes | No |
| | | Spouse | Yes | No |

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

Complete Only If You Are Filing An Appeal

You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

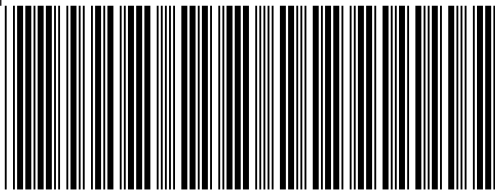
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2023 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty. Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

Note: If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do not assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.



2023 Schedule E

MA23013041555

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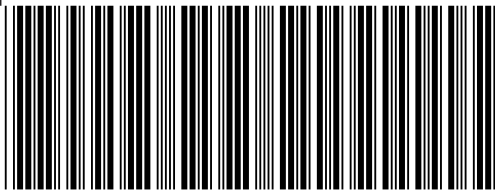
Income or Loss from Real Estate and Royalties

Income

| | | |
|-----------------------|---|-----|
| 1. Rents received | 1 | 650 |
| 2. Royalties received | 2 | |

Expenses

| | | |
|---|----|--------|
| 3. Advertising | 3 | |
| 4. Auto and travel | 4 | 500 |
| 5. Cleaning and maintenance | 5 | 1834 |
| 6. Commissions | 6 | |
| 7. Insurance | 7 | |
| 8. Legal and other professional fees | 8 | |
| 9. Management fees | 9 | 1510 |
| 10. Mortgage interest paid to banks, etc. | 10 | |
| 11. Other interest | 11 | |
| 12. Repairs | 12 | 5465 |
| 13. Supplies | 13 | 5714 |
| 14. Taxes | 14 | |
| 15. Utilities | 15 | 5918 |
| 16. Other expenses | 16 | |
| 17. Add lines 3 through 16 | 17 | 20941 |
| 18. Depreciation expense or depletion | 18 | |
| 19. Total expenses. Add lines 17 and 18 | 19 | 20941 |
| 20. Income or loss from rental real estate or royalty properties | 20 | -20291 |
| 21. Deductible rental real estate loss | 21 | |
| 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 | |
| 24. Rental real estate and royalty income or loss | 24 | |



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Income or Loss from Partnerships and S Corporations

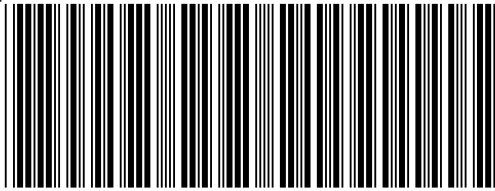
| | |
|---|----|
| 25. Passive loss allowed | 25 |
| 26. Passive income | 26 |
| 27. Non-passive loss | 27 |
| 28. Section 179 expense deduction | 28 |
| 29. Non-passive income | 29 |
| 30. Combine lines 26 and 29 | 30 |
| 31. Combine lines 25, 27 and 28 | 31 |
| 32. Partnership and S corporation income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

Income or Loss from Estates and Trusts

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

Income or Loss from REMICs

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



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Farm Income

54. Net farm rental income or loss 54

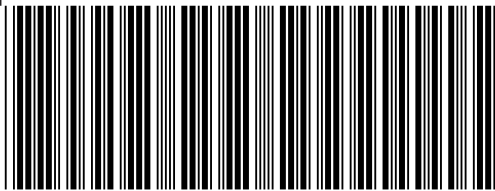
Summary

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

56. Massachusetts differences Enclose statements 56

57. Abandoned building renovation deduction 57

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



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MA23013011555

AYUSHI KEDAR 812305052

1/12 ADITYA PARK, HARI OM NA

1/12 ADITYA PARK, MULUND HARI OM NAGAR, MUMBAI

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 | 650 |
| 2. Royalties received | 2 | |

Expenses

| | | |
|--|----|--------|
| 3. Advertising | 3 | |
| 4. Auto and travel | 4 | 500 |
| 5. Cleaning and maintenance | 5 | 1834 |
| 6. Commissions | 6 | |
| 7. Insurance | 7 | |
| 8. Legal and other professional fees | 8 | |
| 9. Management fees | 9 | 1510 |
| 10. Mortgage interest paid to banks, etc | 10 | |
| 11. Other interest | 11 | |
| 12. Repairs | 12 | 5465 |
| 13. Supplies | 13 | 5714 |
| 14. Taxes | 14 | |
| 15. Utilities | 15 | 5918 |
| 16. Other expenses | 16 | |
| 17. Add lines 3 through 16 | 17 | 20941 |
| 18. Depreciation expense or depletion | 18 | |
| 19. Total expenses. Add lines 17 and 18 | 19 | 20941 |
| 20. Income or loss from rental real estate or royalty properties | 20 | -20291 |
| 21. Deductible rental real estate loss | 21 | |
| 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 | |
| 24. Rental real estate and royalty income or loss | 24 | |
| 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 | | |