



# 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 RISHABH DINESH SINGH	Last name	Your Social Security number 774640393
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 1203 BOYLSTON STREET APT NO 33		
City/Town/Post Office BOSTON	State MA	Zip 02215
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>	34522
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	1306
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>	1738
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) . . . . .	<b>5</b>	432
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)

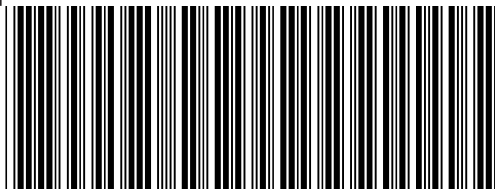
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) 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
	04082024	843171965	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
GLOBAL TAXES LLC 245 ROONEY CT	E BRUNSWICK	NJ	08816
			<input type="radio"/> Fill in if also paid preparer

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

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

Paid preparer's signature and SSN or PTIN	Date	EIN	<input type="radio"/> Fill in if self-employed
P02082703	04082024	843171965	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
SYAM PRIYA RAM SAGAR GUPTA 245 ROONEY CT	E BRUNSWICK	NJ	08816



# 2023 Form 1

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

RISHABH DINESH

SINGH

774640393

1203 BOYLSTON STREET

BOSTON

MA 02215

33

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 34522  
b. Federal adjusted gross income 34522

1. Filing status (select one only):  Single  
 Married filing jointly  
 Married filing separate return NRA  
 Head of household You are a custodial parent who has released claim to exemption for child(ren)

### 2. Exemptions

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

\$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

2a 4400  
x \$1,000 = 2b  
x \$700 = 2c  
x \$2,200 = 2d  
2e  
2f  
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

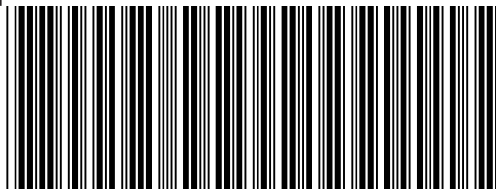
Date

Spouse's signature

Date

857-693-8587

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



## 2023 Form 1, pg. 2

MA23001021555

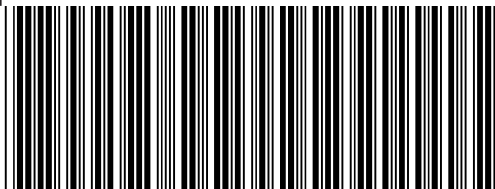
Massachusetts Resident Income Tax Return

774640393

3.	Wages, salaries, tips		3	34522
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.	<b>TOTAL 5.0% INCOME</b>		10	34522
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		11a	
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.	9600	÷ 2 = 14	4000
15.	Other deductions from Schedule Y, line 19		15	
16.	<b>Total deductions.</b> Add lines 11 through 15		16	4000
17.	<b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. Not less than "0"		17	30522
18.	Exemption amount		18	4400
19.	<b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. Not less than "0"		19	26122
20.	<b>INTEREST AND DIVIDEND INCOME</b>		20	
21.	<b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 19 and 20		21	26122
22.	<b>TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585		22	1306
23.	<b>INCOME FROM SCHEDULE B.</b> Not less than "0."			
	a.	x .085 = <b>23a</b>		
	b.	x .12 = <b>23b</b>		
	<b>TOTAL TAX ON INCOME FROM SCHEDULE B.</b> Add lines 23a and 23b		23	

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





# 2023 Form 1, pg. 4

MA23001041555

Massachusetts Resident Income Tax Return

774640393

39.	2022 overpayment applied to your 2023 estimated tax	39	
40.	2023 Massachusetts estimated tax payments	40	
41.	Payments made with extension	41	
42.	<b>Amended return only.</b> Payments made with original return. Not less than "0"	42	
43.	Earned Income Credit. a. Number of qualifying children      b. Amount from U.S. return      x .40 = 43	43	
	<b>Note:</b> You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in if you qualify for this exception		
44.	Senior Circuit Breaker Credit	44	
45.	Reserved for future use	45	
46.	Child and Family Tax Credit		
	a.	x \$310 = 46	
47.	Other Refundable Credits	47	
48.	<b>Total Refundable Credits.</b> Add lines 43 through 47	48	
49.	Excess Paid Family Leave Withholding	49	
50.	<b>TOTAL.</b> Add lines 38 through 42 and lines 48 and 49	50	1738
51.	<b>Overpayment.</b> Subtract line 37 from line 50	51	432
52.	Amount of overpayment you <b>want applied to your 2024 estimated tax</b>	52	
53.	<b>Refund.</b> Subtract line 52 from line 51. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204	53	432

**Direct deposit of refund.** Type of account      checking  
 checking  
 savings  
RTN # 021000021      account # 5019083866

54.	<b>Tax due. Pay online at <a href="http://www.mass.gov/dor/payonline">www.mass.gov/dor/payonline</a>.</b> Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204	54	
	Interest      Penalty      M-2210 amt.		EX enclose Form M-2210

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

I do not want preparer to file my return electronically

Print paid preparer's name

SYAM PRIYA RAM SAGAR GUPTA

Paid preparer's signature

SYAM PRIYA RAM SAGAR GUPTA

(this may delay your refund)

Date

04082024

Paid preparer's phone

678-965-9522

Check if self-employed

Paid preparer's

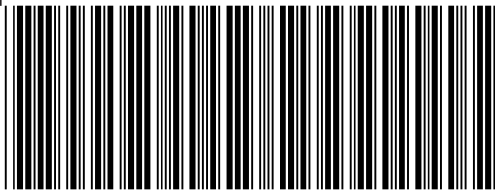
SSN/PTIN

P02082703

Paid preparer's EIN

84-3171965

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



**2023 Schedule INC**

MA23INC011555

RISHABH DINESH

SINGH

774640393

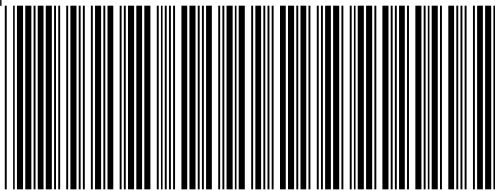
**Form W-2 and 1099 Information**

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
134238674	1339	26540			W2
041679980	399	7982			W2

TOTALS

1738

34522



# 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.

RISHABH DINESH

SINGH

774640393

1a. Date of birth    04111997    1b. Spouse's date of birth    1c. Family size    1

2. Federal adjusted gross income    2    34522

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.

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

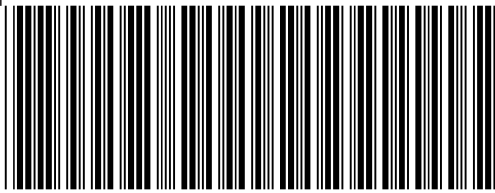
<b>4a.</b> Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
<b>4b.</b> MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input type="checkbox"/> Spouse
<b>4c.</b> Medicare (including a replacement or supplemental plan). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
<b>4d.</b> U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
<b>4e.</b> 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

774640393 MA23029021555

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

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

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

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

### Your Health Insurance

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

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

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

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

### Months Covered By Health Insurance

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

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

### Religious Exemption and Certificate of Exemption

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

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

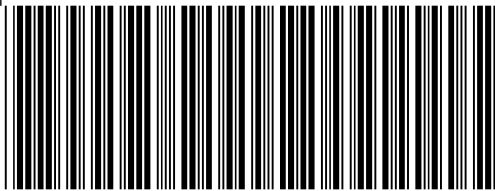
8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2023 tax year? 8b You Yes No  
Spouse Yes No

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

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

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





# 2023 Schedule HC, pg. 3

MA23029031555

RISHABH DINESH

SINGH

774640393

## 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.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| <b>10.</b> 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? | <b>10</b> | 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.

- |  |           |        |     |    |
|--|-----------|--------|-----|----|
| <b>11.</b> Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? | <b>11</b> | 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.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| <b>12.</b> 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? | <b>12</b> | 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.