

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

Your first name and middle initial: OMKAR AVINASH; Last name: PRADHAN; Your social security number: 388 87 5910

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

Home address (number and street). If you have a P.O. box, see instructions. 85 MARLBOROUGH STREET; Apt. no. 1; Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. BOSTON; State MA; ZIP code 02116; Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

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

Filing Status: [X] Single; [] Married filing jointly; [] Married filing separately; [] Head of household (HOH); [] Qualifying surviving spouse (QSS)

Digital Assets: At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset... [] Yes [X] No

Standard Deduction: Someone can claim: [] You as a dependent [] Your spouse as a dependent [] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness: You: [] Were born before January 2, 1959 [] Are blind Spouse: [] Was born before January 2, 1959 [] Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents

Income table with columns: Description (1a-1i), Amount (1a-1i)

Table with columns: Description (2a-6a), Amount (2a-6a)

Table with columns: Description (7-15), Amount (7-15)

Tax and Credits table with rows 16-24. Includes Tax (see instructions), Amount from Schedule 2, line 3, Add lines 16 and 17, Child tax credit, Amount from Schedule 3, line 8, Add lines 19 and 20, Subtract line 21 from line 18, Other taxes, and Add lines 22 and 23. Total tax: 21,445.

Payments table with rows 25-33. Includes Federal income tax withheld (24,814), 2023 estimated tax payments, Earned income credit (EIC), Additional child tax credit, American opportunity credit, and total payments: 24,814.

Refund table with rows 34-36. Includes If line 33 is more than line 24, subtract line 24 from line 33 (3,369), Amount of line 34 you want refunded to you (3,369), and Amount of line 34 you want applied to your 2024 estimated tax.

Amount You Owe table with rows 37-38. Includes Subtract line 33 from line 24 (amount you owe) and Estimated tax penalty.

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

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

Signature section. Includes fields for Your signature, Date, Your occupation (MACHINE LEARNING ENGINEER), Spouse's signature, Date, Spouse's occupation, and contact information (Phone: (802) 535-5636, Email: PRADHANOMKAR06@GMAIL.COM).

Paid Preparer Use Only section. Includes fields for Preparer's name (SYAM PRIYA RAM SAGAR GUPTA TALLAM), Preparer's signature, Date (02/26/2024), PTIN (P02082703), Firm's name (GLOBAL TAXES LLC), Firm's address (245 ROONEY CT E BRUNSWICK NJ 08816), and Phone no. (678) 965-9522.

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

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

OMKAR AVINASH PRADHAN

Your social security number

388-87-5910

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
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. Attach Schedule E		5	-14,242.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	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		
l	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	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) 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 ()		
t	Pension or annuity from a nonqualified 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 . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	-14,242.

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses		11
12	Certain business expenses of reservists, performing artists, and fee-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		
c	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:		
a	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	
c	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	
e	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: _____	24z	
25	Total other adjustments. Add lines 24a through 24z		25
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **13**

Name(s) shown on return

OMKAR AVINASH PRADHAN

Your social security number

388-87-5910

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A A-1704 ATELIER, RUSTOMJEE URBANIA, THANE WEST MAHARASHTRA IN 400601

B
C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		A	B	C	
A 3		365		0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) _____

Income:	Properties:		
	A	B	C
3 Rents received	3 642.		
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7 2,764.		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11 2,210.		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14 2,945.		
15 Supplies	15 2,413.		
16 Taxes	16		
17 Utilities	17 2,178.		
18 Depreciation expense or depletion	18 2,374.		
19 Other (list) _____	19		
20 Total expenses. Add lines 5 through 19	20 14,884.		
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 -14,242.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 (14,242.)		
23a Total of all amounts reported on line 3 for all rental properties	23a 642.		
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d 2,374.		
e Total of all amounts reported on line 20 for all properties	23e 14,884.		
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 (14,242.)		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26 -14,242.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-14,242.

Schedule E (Form 1040) 2023



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2023
Massachusetts
Department of
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2023.

Your first name and initial OMKAR AVINASH PRADHAN	Last name	Your Social Security number 388875910
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 85 MARLBOROUGH STREET APT NO 1		
City/Town/Post Office BOSTON	State MA	Zip 02116
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	130704
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	5640
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	
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57)	5	
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58)	6	5640

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)

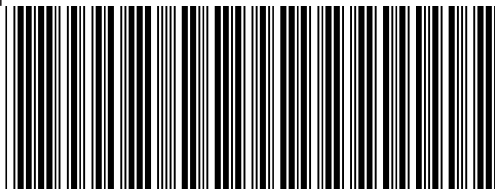
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) 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
	02262024	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	02262024	843171965	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT	E BRUNSWICK	NJ	08816



2023 Form 1

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

OMKAR AVINASH

PRADHAN

388875910

85 MARLBOROUGH STREET

BOSTON

MA 02116

1

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 130704
b. Federal adjusted gross income 130704

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

2. Exemptions

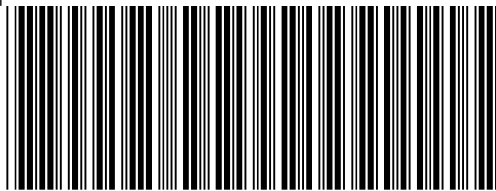
a. Personal exemptions 2a 4400
b. Number of dependents. (Do not include yourself or your spouse.) Enter number x \$1,000 = 2b
c. Age 65 or over before 2024 You + Spouse = x \$700 = 2c XXXXX
d. Blindness You + Spouse = x \$2,200 = 2d XXXXX
e. Medical/dental 2e
f. Adoption 2f
g. Total exemptions. Add items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

802-535-5636

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2023 Form 1, pg. 2

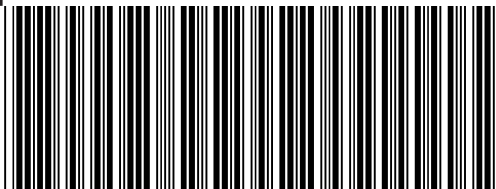
MA23001021555

Massachusetts Resident Income Tax Return

388875910

3.	Wages, salaries, tips		3	144946
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	-14242
8a.	Unemployment		8a	XXXXXXXX
8b.	Mass. lottery winnings		8b	
9.	Other income from Schedule X, line 7		9	
10.	TOTAL 5.0% INCOME		10	130704
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		11a	806
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement		11b	XXXXXX
12.	Reserved for future use		12	XXXXXX
13.	Reserved for future use		13	XXXXXX
14.	Rental deduction. a.	9600	÷ 2 = 14	4000
15.	Other deductions from Schedule Y, line 19		15	8700
16.	Total deductions. Add lines 11 through 15		16	13506
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"		17	117198
18.	Exemption amount		18	4400
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"		19	112798
20.	INTEREST AND DIVIDEND INCOME		20	
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20		21	112798
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	5640
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	

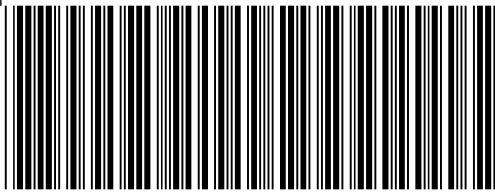
BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



2023 Form 1, pg. 3

MA23001031555
Massachusetts Resident Income Tax Return
388875910

24. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS			24	
Fill in if any excess exemptions were used in calculating lines 20, 23 or 24				
25. Credit recapture amount (from Credit Recapture Schedule)			25	
26. Additional tax on installment sale			26	
27. If you qualify for No Tax Status, fill in and enter "0" on line 28				
28. TOTAL INCOME TAX.				
a. Income tax. Add lines 22 through 26	28a	5640		
b. 4% Surtax. (from Schedule 4% Surtax, line 7)	28b			
c. Total tax. Add lines 28a and 28b			28	5640
29. Limited Income Credit			29	
30. Income tax due to another state or jurisdiction			30	
31. Other credits from Credit Manager Schedule			31	
32. INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0"			32	5640
33. Voluntary Contributions				
a. Endangered Wildlife Conservation			33a	
b. Organ Transplant Fund			33b	
c. Massachusetts Public Health HIV and Hepatitis Fund			33c	
d. Massachusetts U.S. Olympic Fund			33d	
e. Massachusetts Military Family Relief Fund			33e	
f. Homeless Animal Prevention and Care			33f	
Total. Add lines 33a through 33f			33	
34. Use tax due on Internet, mail order and other out-of-state purchases			34	
35. Health care penalty a. You XXXXX + b. Spouse XXXXX			35	XXXXXXXX
36. Amended return only. Overpayment from original return			36	
37. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36			37	5640
38. a. Massachusetts income tax withheld from Form(s) W-2	38a			
b. Massachusetts income tax withheld from Form(s) 1099	38b			
c. Massachusetts income tax withheld from other forms	38c			
Total. Add lines 38a through 38c			38	



2023 Schedule Y

MA23SYY011555

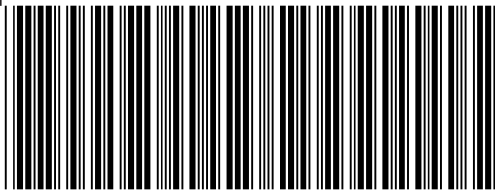
OMKAR AVINASH

PRADHAN

388875910

Schedule Y. Other Deductions

1.	[RESERVED FOR FUTURE USE]	1	
2.	Penalty for early savings withdrawal	2	
3.	Amount of deductible alimony paid	3	
4.	Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5	4	
	Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F		
	Income exempt under U.S. tax treaty		
5.	Moving expenses for members of the Armed Forces	5	
6.	Medical savings account deduction	6	
7.	Self-employed health insurance deduction	7	
8.	Health savings accounts deduction	8	
9a.	Certain qualified deductions from U.S. Form 1040	9a	
9b.	Certain business expenses from U.S. Form 1040	9b	
9c.	Charitable contributions deduction	9c	8700
10.	Student loan interest	10	
11.	College Tuition Deduction (full-year residents only)	11	
12.	Undergraduate student loan interest deduction	12	
13.	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	13	
14.	Claim of right deduction	14	
15.	Commuter deduction	15	
16.	Human organ donation deduction (full-year residents only)	16	
17.	Certain gambling losses	17	
18a.	Prepaid tuition or college savings program deduction	18a	
18b.	Student loan repayment assistance deduction	18b	
19.	Total other deductions. Add lines 1 through 18	19	8700



2023 Schedule INC

MA23INC011555

OMKAR AVINASH

PRADHAN

388875910

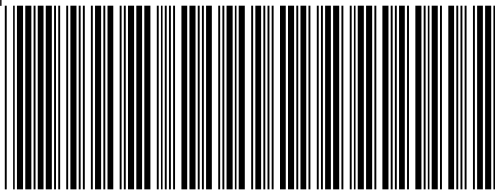
Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
770019522		144946	806		W2

TOTALS

144946

806



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.

OMKAR AVINASH

PRADHAN

388875910

1a. Date of birth 09061994 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 130704

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	Part-year MCC	No MCC/None
3a Spouse:	Full-year MCC	Part-year MCC	No MCC/None

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

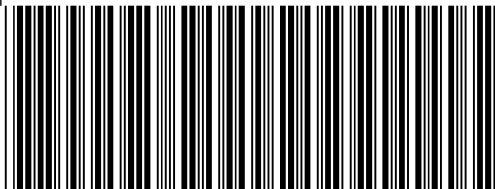
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	You	Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	You	Spouse
4d. U.S. Military (including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

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

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

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

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



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388875910 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

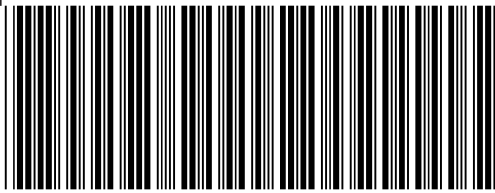
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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.



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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.

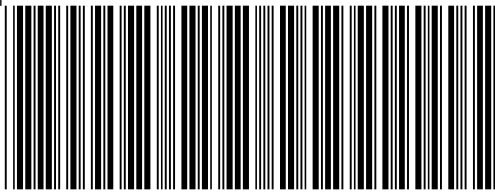
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2023 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing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

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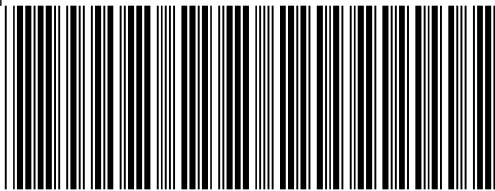
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	642
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2764
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	2210
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	2945
13. Supplies	13	2413
14. Taxes	14	
15. Utilities	15	2178
16. Other expenses	16	
17. Add lines 3 through 16	17	12510
18. Depreciation expense or depletion	18	2374
19. Total expenses. Add lines 17 and 18	19	14884
20. Income or loss from rental real estate or royalty properties	20	-14242
21. Deductible rental real estate loss	21	-14242
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	-14242
24. Rental real estate and royalty income or loss	24	-14242



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Income or Loss from Partnerships and S Corporations

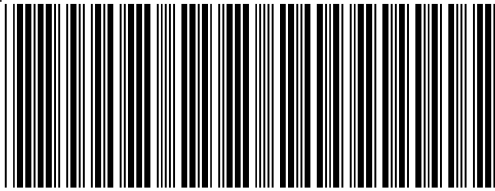
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than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

-14242

56. Massachusetts differences Enclose statements

56

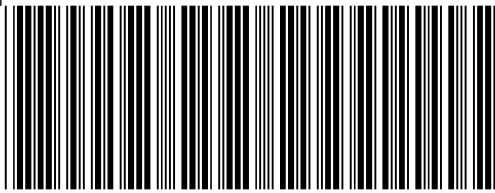
57. Abandoned building renovation deduction

57

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

58

-14242



2023 Schedule E-1

MA23013011555

OMKAR AVINASH PRADHAN 388875910
A -1704 ATELIER, RUSTOMJEE

A-1704 ATELIER, RUSTOMJEE URBANIA, THANE WEST

Check one: Real estate Royalty Rental property used for short-term rentals

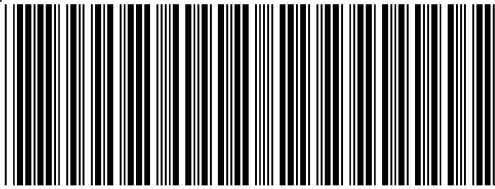
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	642
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2764
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	2210
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	2945
13. Supplies	13	2413
14. Taxes	14	
15. Utilities	15	2178
16. Other expenses	16	
17. Add lines 3 through 16	17	12510
18. Depreciation expense or depletion	18	2374
19. Total expenses. Add lines 17 and 18	19	14884
20. Income or loss from rental real estate or royalty properties	20	-14242
21. Deductible rental real estate loss	21	-14242
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	-14242
24. Rental real estate and royalty income or loss	24	-14242
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 M-2210

MA23653011555

Underpayment of Massachusetts Estimated
Income Tax

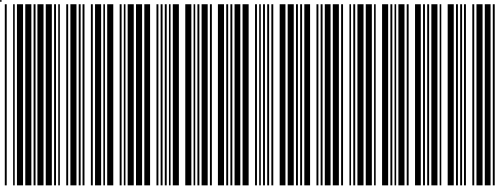
OMKAR AVINASH PRADHAN

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You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2024
You were a resident of Massachusetts for 12 months and not liable for taxes during 2022.
Your estimated payments and withholding equal or exceed your 2022 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

1.	2023 tax					1	5640
2.	Total credits					2	
3.	Balance					3	5640
4.	Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman					4	4512
5.	Enter 2022 tax liability after credits					5	
6.	Enter the smaller of line 4 or line 5					6	4512
- Installment due dates -							
7.	Installment due dates.						
	Fiscal year filers, see instructions	7	a. April 15, 2023 04152023	b. June 15, 2023 06152023	c. Sept. 15, 2023 09152023	d. Jan. 15, 2024 01152024	
8.	Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	8	1128	1128	1128	1128	
9.	Estimated taxes paid and taxes withheld for each installment	9					
10.	Overpayment of previous installments	10					
11.	Total	11					
12.	Overpayment	12					
13.	Underpayment	13	1128	1128	1128	1128	



2023 M-2210 pg. 2

MA23653021555

Underpayment of Massachusetts Estimated
Income Tax

**AREA RESERVED
FOR 2-D BARCODE**

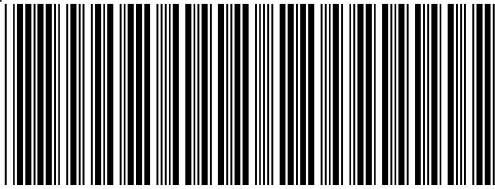
OMKAR AVINASH PRADHAN

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Part 2. Figuring your underpayment penalty

14. Enter the date you paid the amount in line 13 or the 15th day of the 4th month after the close of the taxable year, whichever is earlier	14	04172024	04172024	04172024	04172024
15. Number of days from the due date of installment to the date shown in line 14	15	365	307	215	92
16. Number of days in line 15 after 4/15/23 and before 7/1/23	16	73	15		
17. Number of days in line 15 after 6/30/23 and before 10/1/23	17	92	92	15	
18. Number of days in line 15 after 9/30/23 and before 1/1/24	18	92	92	92	
19. Number of days in line 15 after 12/31/23 and before 4/15/24	19	108	108	108	92
20. Underpayment in line 13 × (number of days in line 16 ÷ 365) × 8%	20	18	4		
21. Underpayment in line 13 × (number of days in line 17 ÷ 365) × 8%	21	23	23	4	
22. Underpayment in line 13 × (number of days in line 18 ÷ 365) × 9%	22	26	26	26	
23. Underpayment in line 13 × (number of days in line 19 ÷ 365) × 9%	23	30	30	30	26
24. Penalty. Add all amounts shown in lines 20 through 23.				24	266

SEE STMT



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MA23653031555

Underpayment of Massachusetts Estimated
Income Tax

OMKAR AVINASH PRADHAN

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Part 3. Annualized income installment method

		Installment due dates			
		Jan. 1–March 31	Jan. 1–May 31	Jan. 1–August 31	Jan. 1–Dec. 31
1.	Taxable 5.0% income each period (including long-term capital gain income taxed at 5.0%)	1			
2.	Annualization amount	2	4	2.4	1.5
3.	Multiply line 1 by line 2	3			
4.	Tax on amount in line 3. Multiply line 3 by .05	4			
5.	Taxable 8.5% income each period	5			
6.	Annualization amount	6	4	2.4	1.5
7.	Multiply line 5 by line 6	7			
8.	Tax on amount in line 7. Multiply line 7 by .085	8			
9.	Taxable 12% income each period	9			
10.	Annualization amount	10	4	2.4	1.5
11.	Multiply line 9 by line 10	11			
12.	Tax on amount in line 11. Multiply line 11 by .12	12			
13.	Total tax. Add lines 4, 8, and 12	13			
14.	Total credits	14			
15.	Total tax after credits	15			
16.	Applicable percentage	16	20%	40%	60%
17.	Multiply line 15 by line 16	17			
18.	Enter the combined amounts of line 17 from all preceding periods	18	18		
19.	Subtract line 18 from line 17. Not less than "0"	19			
20.	Divide line 6 of Form M-2210 by 4 and enter result in each column	20			
21.	Enter the amount from line 23 of this worksheet for the preceding column	21	21		
22.	Add lines 20 and 21	22			
23.	If line 22 is more than line 19, subtract line 19 from line 22. Otherwise enter "0"	23			
24.	Enter the smaller of line 19 or line 22 here and on Form M-2210, line 8	24			