



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 SAIPRANEET KOLLIBOINA	Last name	Your Social Security number 477994221
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 5464 S MIAMI BLVD APT NO 413		
City/Town/Post Office DURHAM	State NC	Zip 27703
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	128122
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	6260
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	5958
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	302

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	<input type="radio"/> Fill in if self-employed
	03212024	843171965	
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	<input type="radio"/> Fill in if self-employed
P02082703	03212024		
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

IF YOU ARE MAILING THE FORM PV WITH THE PAYMENT BY ITSELF, MAIL IT WITH THE PAYMENT TO:
MASSACHUSETTS DEPARTMENT OF REVENUE
PO BOX 419540
BOSTON, MA 02241-9540

DETACH HERE

REV 02/23/24 PRO

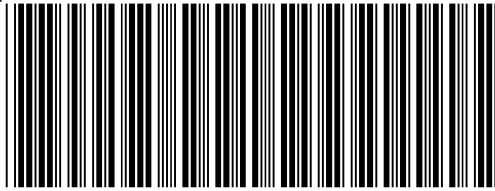
2023 Form PV Massachusetts Income Tax Payment Voucher

Payment for period end date (mm/dd/yyyy)	Tax type	Voucher type	ID type	Vendor code
12/31/2023	053	01	005	1555
Name of taxpayer	Social Security number		Amount enclosed	
SAIPRANEET KOLLIBOINA	477994221		\$ 302.00	
Name of taxpayer's spouse	Social Security number of taxpayer's spouse			
Street address	City/Town	State	Zip	
5464 S MIAMI BLVD APT NO 413	DURHAM	NC	27703	
Phone	E-mail	Fill in if name/address changed since 2022		
813-593-5943	KOLLIBOINAUSF@GMAIL.COM	<input type="checkbox"/>		

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.
Mail to: **Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.**



00100477994221 123123 0000000000 053 010051555 00000302007



2023 Form 1-NR/PY

MA23006011555

Massachusetts Nonresident/Part-Year Resident Income Tax Return

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

Year beginning Ending

SAIPRANEET KOLLIBOINA 477994221

5464 S MIAMI BLVD DURHAM NC 27703 413

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

State Election Campaign Fund:

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

Taxpayer deceased

Fill in if under age 18

Fill in if name change

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

a. Total federal income 155844 b. Federal adjusted gross income 147712

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

2. Part-year residents. Enter dates as Massachusetts resident: From 01012023 To 08312023

3. Total days as Massachusetts resident 243 ÷ 365 = .6658 3

\$1 You \$1 Spouse TOTAL You Spouse You Spouse You Spouse

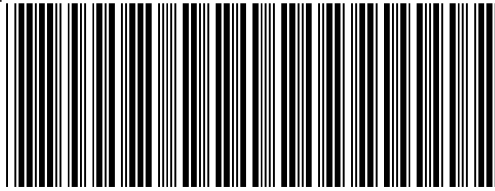
Fill in if noncustodial parent Fill in if filing Schedule TDS Fill in if filing Schedule FCI Fill in if reporting crypto currency

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

Your signature Date Spouse's signature Date

813-593-5943

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



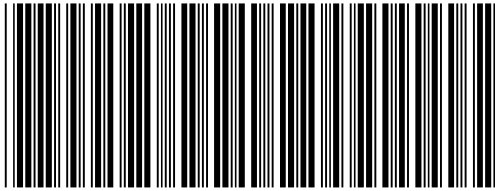
2023 Form 1-NR/PY, pg. 2

MA23006021555
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
477994221

4. Exemptions:

a. Personal exemptions		4a	4400
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		x \$1,000 = 4b	
c. Age 65 or over before 2024	You + Spouse =	x \$700 = 4c	
d. Blindness	You + Spouse =	x \$2,200 = 4d	
e. Medical/dental		4e	
f. Adoption		4f	
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		4g	4400
5. Wages, salaries, tips		5	128122
6. Taxable pensions and annuities		6	
7. Mass. bank interest: a.	- b. exemption	= 7	
8. Business/profession income/loss a.	+ b. Farming income/loss	= 8	
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss		9	
10a. Unemployment		10a	
10b. Mass. lottery winnings		10b	
11. Other income		11	
12. TOTAL 5.0% INCOME		12	128122
13. NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis:			
	working days	miles	sales
	other:		
Working days (or other basis) outside Massachusetts			13a
Working days (or other basis) inside Massachusetts			13b
Total working days			13c
Nonworking days (holidays, weekends, etc.)			13d
Massachusetts ratio			13e
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2			13f
Massachusetts income			13g

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



2023 Form 1-NR/PY, pg. 3

MA23006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

SAIPRANEET

KOLLIBOINA

477994221

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

- a. Total 5.0% income 14a
- b. Interest income 14b
- c. Total capital gain income 14c
- d. Total income this return 14d
- e. Non-Massachusetts source income. **Not less than "0"** 14e
- f. Total income 14f
- g. Deduction and exemption ratio 14g

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

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

16. Reserved for future use 16

17. Reserved for future use 17

18. Rental deduction. a. ÷ 2 = 18

Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future

19. Other deductions from Schedule Y, line 19 19

20. **Total deductions.** Add lines 15 through 19 20

21. **5.0% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** 21 128122

22. Exemption amount. a. 4400 22 2930

23. **5.0% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0"** 23 125192

24. **INTEREST AND DIVIDEND INCOME** 24

25. **TOTAL TAXABLE 5.0% INCOME.** Add lines 23 and 24 25 125192

26. **TAX ON 5.0% INCOME.** **Note:** If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585 26 6260

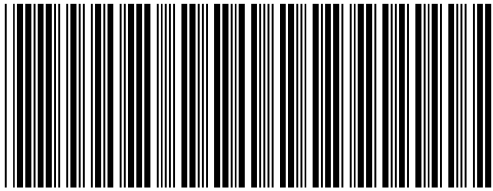
27. **INCOME FROM SCHEDULE B.** Not less than "0."

a. x .085 = 27a

b. x .12 = 27b

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

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

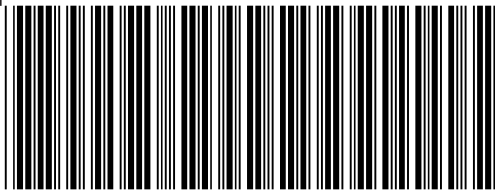


2023 Form 1-NR/PY, pg. 4

MA23006041555
 Massachusetts Nonresident/
 Part-Year Resident Income Tax Return
 477994221

28. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS		28	
Fill in if any excess exemptions were used in calculating lines 24, 27 or 28			
29. Credit recapture amount (from Credit Recapture Schedule)		29	
30. Additional tax on installment sale		30	
31. If you qualify for No Tax Status, fill in and enter "0" on line 32			
32. TOTAL INCOME TAX.			
a. Income tax. Add lines 26 through 30	32a	62 60	
b. 4% Surtax. (from Schedule 4% Surtax, line 7)	32b		
c. If line 32b is greater than 0, enter the amount of Massachusetts income tax paid on your behalf on a Form MA NRCR, Nonresident Composite Return. Otherwise, enter 0	32c		
Total tax. Subtract line 32c from the total of lines 32a and 32b		32	62 60
33. Limited Income Credit		33	
34. Income tax due to another state or jurisdiction		34	
35. Other credits (from Credit Manager Schedule)		35	
36. INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0"		36	62 60
37. Voluntary Contributions			
a. Endangered Wildlife Conservation	37a		
b. Organ Transplant Fund	37b		
c. Massachusetts Public Health HIV and Hepatitis Fund	37c		
d. Massachusetts U.S. Olympic Fund	37d		
e. Massachusetts Military Family Relief Fund	37e		
f. Homeless Animal Prevention and Care	37f		
Total. Add lines 37a through 37f	37		
38. Use tax due on Internet, mail order and other out-of-state purchases		38	
39. Health care penalty a. You + b. Spouse		39	
40. Amended return only. Overpayment from original return		40	
41. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 40		41	62 60
42. a. Massachusetts income tax withheld from Form(s) W-2	42a	59 58	
b. Massachusetts income tax withheld from Form(s) 1099	42b		
c. Massachusetts income tax withheld from other forms	42c		
Total. Add lines 42a through 42c	42		59 58

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



2023 Schedule B

MA23010011555

SAIPRANEET

KOLLIBOINA

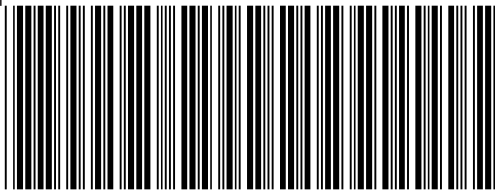
477994221

Part 1. Interest and Dividend Income

1. Total interest income	1	213
2. Total ordinary dividends	2	16
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	229
5. Total interest from Massachusetts banks	5	
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	229
7. Subtotal	7	
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	

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

10. Massachusetts short-term capital gains	10	164
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	164
13b. Part-year/Nonresidents only	13b	
13c. Subtract line 13b from line 13a. Not less than 0	13c	164
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	164
16. Massachusetts short-term capital losses	16	-3272
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	



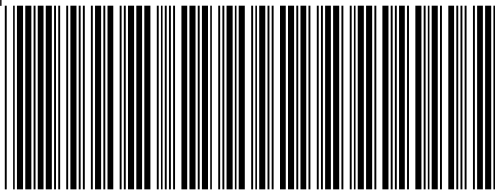
2023 Schedule B, pg. 2

477994221 MA23010021555

19a.	Combine lines 15 through 18	19a	-3108
19b.	Part-year/Nonresidents only	19b	
19c.	Exclude line 19b losses from line 19a	19c	-3108
20.	Short-term losses applied against interest and dividends	20	
21.	Available short-term losses	21	-3108
22.	Short-term losses applied against long-term gains	22	13
23.	Short-term losses available for carryover in 2024	23	-3095
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	
30.	Short-term losses applied against interest and dividends	30	
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	-3095



2023 Schedule D

MA23012011555
Long-Term Capital Gains and Losses
Excluding Collectibles

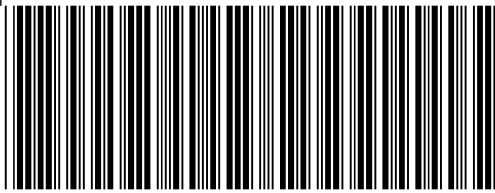
SAIPRANEET

KOLLIBOINA

477994221

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	13
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	13
10a. Massachusetts adjustments	10a	
10b. Part-year/Nonresidents only	10b	
10c. Combine lines 10a and 10b	10c	
11. Massachusetts capital gains and losses	11	13
12. Long-term gains on collectibles and pre-1996 installment sales	12	
13. Subtotal	13	13
14. Capital losses applied against capital gains	14	13
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

SAIPRANEET

KOLLIBOINA

477994221

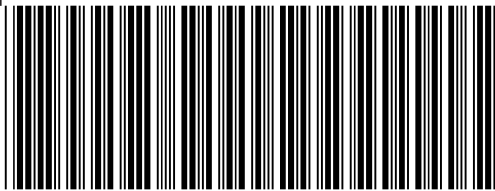
Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
204938068	4544	90987			W2
208636067	1414	37135			W2
046568107		2793			1099R

TOTALS

5958

130915



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.

SAIPRANEET KOLLIBOINA 477994221

1a. Date of birth 03181997 1b. Spouse's date of birth 1c. Family size 1
2. Federal adjusted gross income 2 147712

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:	Full-year MCC	<input checked="" type="checkbox"/>	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.

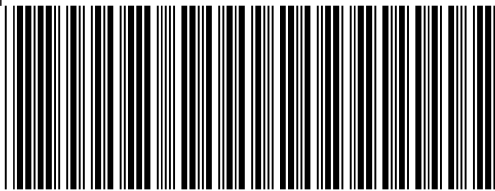
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input checked="" type="checkbox"/>	You	Spouse
4b. MassHealth. Fill in and go to line 5		You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5		You	Spouse
4d. U.S. Military (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.
PREMERA BLUE CROSS 910499247 60417494901

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

477994221 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

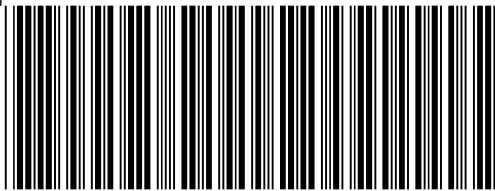
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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

SAIPRANEET

KOLLIBOINA

477994221

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.

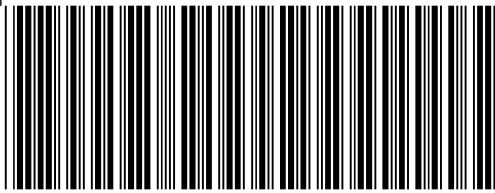
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2023 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing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

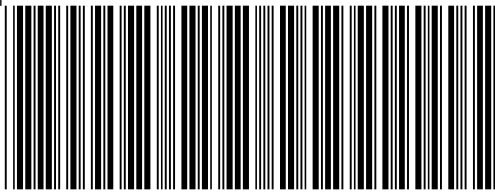
MA23021011555

No Tax Status and Limited Income Credit

477994221

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

1. Total 5.0% income	1	128122
2. Adjustments to income	2	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	128122
4. Interest exemption used	4	
5. Adjusted gross interest, dividends and certain capital gains	5	
6. Long-term capital gain	6	
7. Additional income/loss while a nonresident/part-year resident	7	40760
8. Total income. Combine lines 3 through 7	8	168882
9. Additional adjustments to income while a nonresident/part-year resident	9	8132
10. Massachusetts Adjusted Gross Income (AGI)	10	160750
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount	11	
12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount	12	
13. No Tax Status threshold	13	
14. Income for Limited Income Credit	14	
15. Tax before adjustments	15	
16. Tax for Limited Income Credit	16	
17. Limited Income Credit	17	



2023 Schedule E

MA23013041555

SAIPRANEET

KOLLIBOINA

477994221

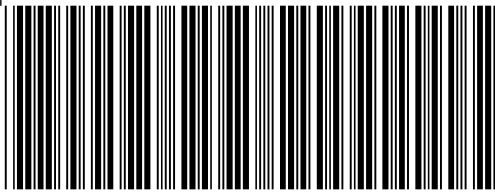
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	795
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2564
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	2034
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	3331
13. Supplies	13	3964
14. Taxes	14	
15. Utilities	15	1562
16. Other expenses	16	
17. Add lines 3 through 16	17	13455
18. Depreciation expense or depletion	18	3545
19. Total expenses. Add lines 17 and 18	19	17000
20. Income or loss from rental real estate or royalty properties	20	-16205
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	



2023 Schedule E, pg. 2

MA23013051555

477994221

Income or Loss from Partnerships and S Corporations

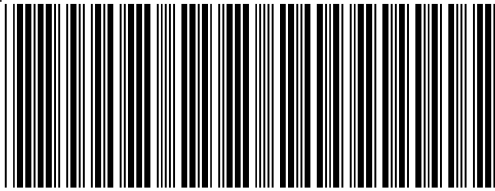
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than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

Income or Loss from Estates and Trusts

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

Income or Loss from REMICs

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



2023 Schedule E, pg. 3

MA23013061555

477994221

Farm Income

54. Net farm rental income or loss 54

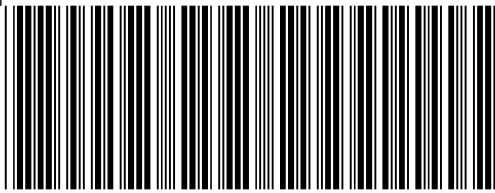
Summary

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



2023 Schedule E-1

MA23013011555

SAIPRANEET KOLLIBOINA 477994221
 2-19-106/3, EAST KALYANPUR
 2-19-106/3, EAST KALYANPU UPPAL

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

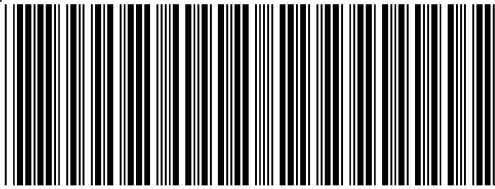
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	795
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2564
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	2034
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	3331
13. Supplies	13	3964
14. Taxes	14	
15. Utilities	15	1562
16. Other expenses	16	
17. Add lines 3 through 16	17	13455
18. Depreciation expense or depletion	18	3545
19. Total expenses. Add lines 17 and 18	19	17000
20. Income or loss from rental real estate or royalty properties	20	-16205
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		



2023 M-2210

MA23653011555

Underpayment of Massachusetts Estimated
Income Tax

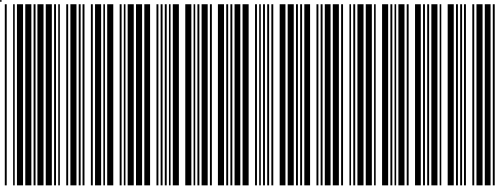
SAIPRANEET KOLLIBOINA

477994221

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	6260
2.	Total credits					2	
3.	Balance					3	6260
4.	Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman					4	5008
5.	Enter 2022 tax liability after credits					5	
6.	Enter the smaller of line 4 or line 5					6	5008
- Installment due dates -							
7.	Installment due dates.						
	Fiscal year filers, see instructions	7	04152023	06152023	09152023	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	1252	1252	1252	1252	1252
9.	Estimated taxes paid and taxes withheld for each installment	9	1489	1489	1490	1490	
10.	Overpayment of previous installments	10					
11.	Total	11					
12.	Overpayment	12					
13.	Underpayment	13					



2023 M-2210 pg. 2

MA23653021555

Underpayment of Massachusetts Estimated
Income Tax

AREA RESERVED
FOR 2-D BARCODE

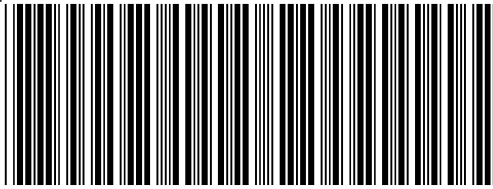
SAIPRANEET KOLLIBOINA

477994221

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
- 15. Number of days from the due date of installment to the date shown in line 14 15
- 16. Number of days in line 15 after 4/15/23 and before 7/1/23 16
- 17. Number of days in line 15 after 6/30/23 and before 10/1/23 17
- 18. Number of days in line 15 after 9/30/23 and before 1/1/24 18
- 19. Number of days in line 15 after 12/31/23 and before 4/15/24 19
- 20. Underpayment in line 13 × (number of days in line 16 ÷ 365) × 8% 20
- 21. Underpayment in line 13 × (number of days in line 17 ÷ 365) × 8% 21
- 22. Underpayment in line 13 × (number of days in line 18 ÷ 365) × 9% 22
- 23. Underpayment in line 13 × (number of days in line 19 ÷ 365) × 9% 23
- 24. Penalty. Add all amounts shown in lines 20 through 23. 24

SEE STMT



2023 M-2210 pg. 3

MA23653031555

Underpayment of Massachusetts Estimated
Income Tax

SAIPRANEET KOLLIBOINA

477994221

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	1
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	1
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	1
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%	80%
17. Multiply line 15 by line 16	17				
18. Enter the combined amounts of line 17 from all preceding periods	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 20 of this worksheet for the preceding column	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				

**Other Interest and Dividends
Excluded Statement**

2023

▶ Attach to your return

Statement EXCL

Name as Shown on Return SAIPRANEET KOLLIBOINA		Social Security No. 477-99-4221
1	Any interest on U.S. debt obligations (including its territories or dependencies)	1 _____
2	Any interest and dividends taxed directly to Massachusetts estates and trusts	2 _____
3	Any distribution which is a return of capital included in total gross dividends, Schedule B, line 2	3 _____
4	Any exempt portion of interest or dividends from a mutual fund included in Schedule B, lines 1, 2 or 3	4 _____
5	Any interest or dividends from obligations of the Commonwealth of Massachusetts or its political subdivisions	5 _____
6	Any dividends from current earnings of a corporate trust taxed directly on Massachusetts Form 3F.	6 _____
7	Any interest on pre-retirement distributions from state and municipal contributory pension plans	7 _____
8	Other: _____ _____ _____	8 _____ _____ _____
9	Total to Schedule B, line 6a.	9 _____

Massachusetts Nonresident and Part-year Resident Excludable Interest and Dividends	
Note: Only use this worksheet if you are not filing as a full year Massachusetts resident.	
A	Total ordinary interest & dividends from Schedule B lines 1, 2, and 3 <u>229</u>
B	Enter interest and dividends included on line A which you received while living in Massachusetts from all sources, or were directly connected with business activity in Massachusetts <u>0</u>
C	Massachusetts excludable interest and dividends from sources other than Massachusetts (A minus B). Enter amount on Schedule B, line 6b. <u>229</u>

D-400 (50) 8-16-23 Individual Income Tax Return 2023

< Staple All Pages of Your Return and W-2s Here

North Carolina Department of Revenue

Amended Return

DOR Use Only

For calendar year 2023, or fiscal year beginning 23 and ending
SAIPRANEET KOLLIBOINA
5464 S MIAMI BLVD 413 Your SSN: 477994221
DURHAM NC 27703 DURHA Spouse's SSN:
Filing Status [X] 1. Single [] 2. Married Filing Jointly [] 3. Married Filing Separately
[] 4. Head of Household [] 5. Qualifying Widow(er)
Were you a resident of N.C. for the entire year? Yes [] No [X] Return for deceased taxpayer. Date of death:
Was your spouse a resident for the entire year? Yes [] No [] Return for deceased spouse. Date of death:
N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ 0. To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)
[] Select box if you, or if married filing jointly, your spouse were out of the country on April 15, 2024, and a U.S. citizen or resident.
[] Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.

FS 1 PP Y DT N OC N TPRES N SPRES N VT N SVT N

KOLL 5464 27703 DS N EA N TD SD FDEXT N

SAIPRANEET KOLLIBOINA 477994221 DURHA
NC 27703

5464 S MIAMI BLVD 413 DURHAM

06 147712 16 0 26C 0

07 0 18 Y 0 26E 0

09 0 20A 1687 EU

10A 0 20B 0 27 0

10B 0 21A 0 29 0

11 S Y I N 21B 0 30 0

11 12750 21C 0 31 0

13 02601 21D 0 32 0

14 35104 26A 0 34 20

15 1667 26B 0

TN 8135935943 PN 6789659522 PP P02082703



Sign Return Below [X] Refund Due 20 [] Payment Due 0
I declare and certify 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. [] Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.
Your Signature Date Spouse's Signature (If filing joint return, both must sign.) Date Contact Phone No. (Include area code) 8135935943
PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.
SYAM PRIYA RAM SAGAR GUPT 03 21 24 (678) 965-9522 P02082703
Paid Preparer's Signature Date Preparer's Contact Phone Number (Include area code) Preparer's FEIN, SSN, or PTIN
If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001
If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

D-400 Line-by-Line Information

6.	Federal Adjusted Gross Income	6.	147712
7.	Additions to Federal Adjusted Gross Income	7.	0
8.	Add Lines 6 and 7	8.	147712
9.	Deductions From Federal Adjusted Gross Income	9.	0
10.	Child Deduction		
	a. Enter the number of qualifying children for whom you were allowed a federal child tax credit	10a.	0
	b. Enter the amount of the child deduction	10b.	0
11.	N.C. Standard Deduction	11.	Y
11.	N.C. Itemized Deduction	11.	N
11.	Deduction amount	11.	12750
12.	a. Add Lines 9, 10b, and 11	12a.	12750
	b. Subtract Line 12a from Line 8	12b.	134962
13.	Part-year Residents and Nonresidents Taxable Percentage	13.	0.2601
14.	N.C. Taxable Income	14.	35104
15.	N.C. Income Tax	15.	1667
16.	Tax Credits	16.	0
17.	Subtract Line 16 from Line 15	17.	1667
18.	Consumer Use Tax	18.	0
	You certify that no Consumer Use Tax is due		Y
19.	Add Lines 17 and 18	19.	1667

North Carolina Income Tax Withheld

20a.	Your tax withheld	20a.	1687
20b.	Spouse's tax withheld	20b.	0

Other Tax Payments

21a.	2023 estimated tax	21a.	0
21b.	Paid with extension	21b.	0
21c.	Partnership	21c.	0
21d.	S Corporation	21d.	0
22.	Additional Payments	22.	0
23.	Add Lines 20a through 22	23.	1687
24.	Previous Refunds	24.	0
25.	Subtract Line 24 from Line 23	25.	1687
26a.	Tax Due	26a.	0
26b.	Penalties	26b.	0
26c.	Interest	26c.	0
26d.	Add Lines 26b and 26c and enter the total on 26d	26d.	0
EU	Exception to Underpayment of Estimated Tax	EU	
26e.	Interest on the Underpayment of Estimated Income Tax	26e.	0
27.	Pay this Amount	27.	0
28.	Overpayment	28.	20

Amount of Refund to Apply to:

29.	Amount of Line 28 to be applied to 2024 Estimated Income Tax	29.	0
30.	N.C. Nongame and Endangered Wildlife Fund	30.	0
31.	N.C. Education Endowment Fund	31.	0
32.	N.C. Breast and Cervical Cancer Control Program	32.	0
33.	Add Lines 29 through 32	33.	0
34.	Amount to be Refunded	34.	20

D-400 Sch PN (50)

8-16-23

2023 Part-Year Resident and Nonresident Schedule
 North Carolina Department of Revenue

DOR
Use
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2023, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) **KOLLIBOINA** Your Social Security Number **477994221**

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a **"part-year resident"** if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a **"nonresident"** if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

NRT N PYT Y 09 01 23 12 31 23 22 40531
 NRS N PYS N 23 155844

Part A. Residency Status

Taxpayer is: (Select applicable box)
 Full-Year Resident Nonresident Part-Year Resident
 Date N.C. residency began 09 01 23 Date N.C. residency ended 12 31 23

Spouse is: (Select applicable box)
 Full-Year Resident Nonresident Part-Year Resident
 Date N.C. residency began _____ Date N.C. residency ended _____

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income	COLUMN A Total Income from all Sources	COLUMN B Amount of Column A Attributable to N.C.
1. Wages, Salaries, Tips, Etc.	1. 158615	40531
2. Taxable Interest	2. 213	0
3. Taxable Dividends	3. 16	0
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	4. 0	0
5. Alimony Received	5. 0	0
6. Business Income or (Loss)	6. 0	0
7. Capital Gain or (Loss)	7. -3000	0
8. Other Gains or (Losses)	8. 0	0
9. Taxable Amount of IRA Distributions	9. 0	0
10. Taxable Amount of Pensions and Annuities	10. 0	0
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	11. 0	0
12. Farm Income or (Loss)	12. 0	0
13. Unemployment Compensation	13. 0	0
14. Taxable Portion of Social Security and Railroad Retirement Benefits	14. 0	0
15. Other Income	15. 0	0
16. Total Income	16. 155844	40531
North Carolina Adjustments	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
17. Additions		
a. Interest Income From Obligations of States Other Than N.C.	17a. 0	0
b. Deferred Gains Reinvested Into an Opportunity Fund	17b. 0	0
c. Bonus Depreciation	17c. 0	0
d. IRC Section 179 Expense	17d. 0	0
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income	17e. 0	0
18. Total Additions	18. 0	0

Last Name (First 10 Characters) KOLLIBOINA	Your Social Security Number	477994221
--	-----------------------------	-----------

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
19. Deductions		
a. State or Local Income Tax Refund	19a. 0	0
b. Interest Income From Obligations of the United States or United States' Possessions	19b. 0	0
c. Taxable Portion of Social Security and Railroad Retirement Benefits	19c. 0	0
d. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. <i>Bailey Settlement</i>	19d. 0	0
e. Bonus Asset Basis	19e. 0	0
f. Bonus Depreciation	19f. 0	0
g. IRC Section 179 Expense	19g. 0	0
h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income	19h. 0	0
20. Total Deductions	20. 0	0
21. Total Income Modified by N.C. Adjustments	21. 155844	40531

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the Amount From Column B, Line 21		22. 40531
23. Enter the Amount From Column A, Line 21		23. 155844
24. Part-Year Residents and Nonresident Taxable Percentage		24. 0.2601