

PA-40 - 2023
Pennsylvania Income Tax Return
ENTER ONE LETTER OR NUMBER IN EACH BOX (04-23)

189597682 035841557
KATIYAL
ABEER Occupation TECHNICAL
DEBOLINA Occupation POSTDOCTOR
GANGULY
APT 431
160 CAMBRIDGEPARK DR
CAMBRIDGE MA 02140
206-693-0594 99999

N Extension. N Amended Return.
N Residency Status.
PA Resident/Nonresident/Part-Year Resident
from to
J Single, Married/Filing Jointly,
Married/Filing Separately, Final Return
N Deceased
N Taxpayer Date of Death
N Spouse Date of Death
N Farmers.
School District Name NOT IN PA

- 1a Gross Compensation. Do not include exempt income, such as combat zone pay and qualifying retirement benefits. See the instructions.
1b Unreimbursed Employee Business Expenses.
1c Net Compensation. Subtract Line 1b from Line 1a.
2 Interest Income. Complete PA Schedule A if required.
3 Dividend and Capital Gains Distributions Income. Complete PA Schedule B if required.
4 Net Income or Loss from the Operation of a Business, Profession or Farm.
5 Net Gain or Loss from the Sale, Exchange or Disposition of Property.
6 Net Income or Loss from Rents, Royalties, Patents or Copyrights.
7 Estate or Trust Income. Complete and submit PA Schedule J.
8 Gambling and Lottery Winnings. Complete and submit PA Schedule T.
9 Total PA Taxable Income. Add only the positive income amounts from Lines 1c, 2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6.
10 Other Deductions. Enter the appropriate code for the type of deduction. See the instructions for additional information.
11 Adjusted PA Taxable Income. Subtract Line 10 from Line 9.

Table with 2 columns: Line Number, Amount. Rows include 1a (894), 1b (0), 1c (894), 2 (0), 3 (0), 4 (0), 5 (11), 6 (0), 7 (0), 8 (0), 9 (905), 10 (0), 11 (905).



PA-40 - 2023

Social Security Number

189597682

Name(s) ABFEER KATTIYAL

12 PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307).

13 Total PA Tax Withheld. See the instructions.

14 Credit from your 2022 PA Income Tax return.

15 2023 Estimated Installment Payments. REV-459B included.

16 2023 Extension Payment.

17 Nonresident Tax Withheld from your PA Schedule(s) NRK-1. (Nonresidents only)

18 Total Estimated Payments and Credits. Add Lines 14, 15, 16 and 17.

Tax Forgiveness Credit. Submit PA Schedule SP.

19a Filing Status: 01 Unmarried or Separated 02 Married 03 Deceased

19b Dependents, Section II, Line 2, PA Schedule SP

20 Total Eligibility Income from Section III, Line 11, PA Schedule SP.

21 Tax Forgiveness Credit from Section IV, Line 16, PA Schedule SP.

22 Resident Credit. Submit your PA Schedule(s) G-L and/or RK-1.

23 Total Other Credits. Submit your PA Schedule OC and/or PA Schedule DC.

24 TOTAL PAYMENTS and CREDITS. Add Lines 13, 18, 21, 22 and 23.

25 USE TAX. Due on internet, mail order or out-of-state purchases. See instructions.

26 TAX DUE. If the total of Line 12 and Line 25 is more than line 24, enter the difference here.

27 Penalties and Interest. See the instructions. Enter Code:

If including form REV-1630/REV-1630A, mark the box.

28 TOTAL PAYMENT DUE. See the instructions.

29 OVERPAYMENT. If Line 24 is more than the total of Line 12, Line 25 and Line 27, enter the difference here.

The total of Lines 30 through 36 must equal Line 29.

30 Refund - Amount of Line 29 you want as a check mailed to you.

REFUND

31 Credit - Amount of Line 29 you want as a credit to your 2024 estimated account.

32 Refund donation line. Enter the organization code and donation amount. See instructions.

33 Refund donation line. Enter the organization code and donation amount. See instructions.

34 Refund donation line. Enter the organization code and donation amount. See instructions.

35 Refund donation line. Enter the organization code and donation amount. See instructions.

36 Refund donation line. Enter the organization code and donation amount. See instructions.

12		28
13		27
14		0
15		0
16		0
17		0
18		0
19a	00	
19b	00	
20		0
21		0
22		0
23		0
24		27
25		0
26		1
27		0
28		1
29		0
30		0
31		0
32		
33		
34		
35		
36		

Signature(s). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

Your Signature	Spouse's Signature, if filing jointly
Preparer's Name and Telephone Number	Date
SYAM PRIYA RAM SAGAR GUPTA 6789659522	040424

E-File Opt Out N

Firm FEIN

Preparer's PTIN P02082703



PA SCHEDULE E
Rents and Royalty Income (Loss)

2301410029

PA-40 E (EX) 03-23 (I)
PA Department of Revenue

2023

OFFICIAL USE ONLY

Name of the taxpayer filing this schedule: **ABEER KATIYAL** Social Security Number (shown first) or EIN: **189-59-7682**

Sales Tax License Number (if applicable). See the instructions. _____ Are rental payments made by lessees through a third party broker? Yes No

See the instructions. Report the income and expenses for the use of your personal property by others. Also, report the income you received for the extraction of oil, gas and other minerals from your property, and the use of your patents and copyrights. **Note:** If you are in the business of renting your property, extracting minerals from your property or producing products from your patents and copyrights – use PA Schedule C.

SECTION I PROPERTY DESCRIPTION

Enter the type and complete address of each rental real estate property, and/or each source of royalty income. If more than three properties, submit additional schedules as needed.

Type	Description of Property	For Profit Property	Complete Address (street, city, state and ZIP code)
A 3	7W9F+JJ8, SERNABATIM	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	7W9F+JJ8, SERNABATIM BENALIM, GOA, 403716, India
B		YES <input type="checkbox"/> NO <input type="checkbox"/>	
C		YES <input type="checkbox"/> NO <input type="checkbox"/>	

Property type: 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: _____

SECTION II INCOME & EXPENSES

	Property A	Property B	Property C
Line a: Identify the property from Section I and indicate ownership (T/S/J)	<input checked="" type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> J	<input type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> J	<input type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> J
Line b: Is the property rental location in PA?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
Line c: Is the property rented for any period less than 30 days?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
Income: 1. Rent received	1,752		
2. Royalties received			
Expenses: 3. Advertising			
4. Automobile and travel			
5. Cleaning and maintenance	2,964		
6. Commissions			
7. Insurance			
8. Legal and professional fees			
9. Management fees	4,510		
10. Mortgage interest			
11. Other interest			
12. Repairs	5,410		
13. Supplies	4,360		
14. Taxes - not based on net income			
15. Utilities	2,595		
16. Depreciation expense - See the instructions	6,346		
17. Other expenses (itemize):			
18. Total Expenses - Add Lines 3 through 17	26,185		
Income or Loss: 19. Income – Subtract Line 18 from Line 1 or 2			
20. Loss – Subtract Line 1 or 2 from Line 18. (fill in the oval, if a net loss)	<input type="checkbox"/> 0 <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Net Income or Loss - Total Lines 19 and 20 for short-term rentals. See the instructions. (fill in the oval, if a net loss)	<input type="checkbox"/> 21.		
22. Net Income or Loss - Total Lines 19 and 20 for non short-term rentals. See the instructions. (fill in the oval, if a net loss)	<input type="checkbox"/> 22.		0
23. Rent or royalty income (loss) from PA S corporation(s) and partnerships from your PA Schedule(s) RK-1 or NRK-1. (fill in the oval, if a net loss)	<input type="checkbox"/> 23.		
24. Net Rent and Royalty Income (Loss). Add Lines 22 and 23. If submitting more than one schedule, total all Line 22 and 23 amounts and include on Line 6 of your PA-40. (fill in the oval, if a net loss)	<input type="checkbox"/> 24.		0

REV 02/24/24 PRO

1555



2301410029

2301410029



PENNSYLVANIA E-FILE SIGNATURE AUTHORIZATION

PA-8879 (EX) 03-23 (I)

2023

Declaration Control Number/Submission ID

Table with 2 columns: Taxpayer Name and Social Security Number. Rows for Primary Taxpayer (ABEER KATIYAL) and Secondary Taxpayer (DEBOLINA GANGULY).

SECTION I TAX RETURN INFORMATION - TAX YEAR ENDING DEC. 31, 2023 (whole dollars only)

Table with 5 rows of tax return information: Adjusted PA taxable income, PA tax liability, Total PA tax withheld, Amount to be refunded, Total payment (tax due).

SECTION II DECLARATION AND SIGNATURE AUTHORIZATION OF TAXPAYER

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements of my 2023 PA Tax Return (Form PA-40), and to the best of my knowledge and belief, it is true, correct and complete.

PRIMARY TAXPAYER'S PERSONAL IDENTIFICATION NUMBER (PIN) Mark one oval only.

- I authorize GLOBAL TAXES LLC to enter my PIN 97682 as my signature on my tax year 2023 electronically filed income tax return.
I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return.

Signature and Date fields for Primary Taxpayer.

SECONDARY TAXPAYER'S PIN Mark one oval only.

- I authorize GLOBAL TAXES LLC to enter my PIN 41557 as my signature on my tax year 2023 electronically filed income tax return.
I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return.

Signature and Date fields for Secondary Taxpayer.

SECTION III CERTIFICATION AND AUTHENTICATION - PRACTITIONER PIN PROGRAM PARTICIPANTS ONLY

ERO'S EFIN/PIN Enter your six-digit EFIN followed by your five-digit self-selected PIN 222496 / 08271

As a participant in the Practitioner PIN Program, I certify the above numeric entry is my PIN, which is my signature on the tax year 2023 electronically filed income tax return for the taxpayer(s) indicated above.

ERO's Signature and Date fields.

The ERO must retain this form and supporting documents for three years. DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

Name
ABEER KATIYAL

Social Security Number
189-59-7682

Federal Forms W-2

# of W2	* N T / T X B L	TS	N R H	Employer Name Employer identification number from box B	Federal wages from box 1 Medicare wages from box 5	Pennsylvania (state) compensation from box 16 (See Tax Help) Pennsylvania (state) income tax withheld from box 17	ST ID
1	X	T		SALESFORCE, INC. 94-3320693	207,398. 222,670.	207,398. 0.	MA
2		S		UT SOUTHWESTERN MEDICAL CENTER 75-6002868	4,905.	0.	TX
3	X	S		DANA FARBER CANCER INSTITUTE 04-2263040	56,346. 56,346.	56,346. 0.	MA

	Taxpayer	Spouse
Pennsylvania W-2	0.	0.
Pennsylvania W-2 to Schedule NRH, line 9		
Federal Form 4137, Unreported Tips, line 6		
Noncash tips		
Non-Pennsylvania W-2 to Schedule SP, line 6	207,398.	56,346.
Withholding		0.

Federal Forms W-2: Local Tax

# of W2	* N T / T X B L	TS	Employer identification number from box B	Locality name	Local wages, tips, etc. (local) from box 18	Local income tax (local) from box 19	ST ID

	Taxpayer	Spouse
Pennsylvania Local W-2		
Federal Form 4137, Unreported Tips, line 6		
Noncash tips		
Withholding		

Excess Reimbursements

*	Description	Employer's EIN	T/S	Amount

	Taxpayer	Spouse
Excess Reimbursements		

Miscellaneous Compensation from Federal Forms 1099MISC, 1099K, 1099NEC, and other statements

*	Payer Name	Payer EIN	T/S	Code	PA Taxable Comp.	PA Tax Withheld	Fed. Income
	Interactive Brokers LLC	13-3863700	T		0.		7.
	INSTITUTE FOR CANCER RESEARCH	23-6296135	S	H	894.	27.	894.

Pennsylvania Payment type:

- | | |
|---|--|
| A Executor fee | H Other nonemployee compensation.
Describe: <u>NONEMPLOYEE COMPENSATION INCOME</u> |
| B Jury duty pay | I Employer sponsored retirement/pension/deferred compensation plan |
| C Director's fee | J Distribution from IRA (Traditional or Roth) |
| D Expert witness fee | K Distribution from Life Insurance, Annuity or Endowment Contracts |
| E Honorarium | L Distribution from Charitable Gift Annuities |
| F Covenant not to compete | M Distribution from Employee Stock Ownership Plan.
Describe: _____ |
| G Damages or settlement for lost wages, other than personal injury | N Fiduciary fees from a trust |
| | O Other income not listed above
Describe: _____ |

	Taxpayer	Spouse
Miscellaneous Compensation from Form 1099MISC/1099K/1099NEC.	0.	894.
Withholding		27.

Compensation from Federal Forms 1099R

*	Payer's EIN Payer's Name	T S	Fed #	PA Type	Gross Distribution	Basis	PA Taxable	PA Tax Withheld
<input checked="" type="checkbox"/>	04-3523567 NATIONAL FINAN	S	2	J2	4,106.			
<input checked="" type="checkbox"/>	04-3523567 NATIONAL FINAN	T	2	J2	43,390.			
<input checked="" type="checkbox"/>	04-6568107 FIDELITY INVES	T	G	I12	2,548.			
<input checked="" type="checkbox"/>	04-6568107 FIDELITY INVES	T	G	I12	44,405.			

* Enter an 'X' if this income is **Not** subject to Pennsylvania tax - PA Part-Year and Nonresidents Only.

Pennsylvania Distribution type:

- | | |
|---|---|
| N No entry | I22 I'm not eligible yet; plan is eligible in PA |
| I31 PA school, state, or municipal employee plan | J1 Traditional or Roth IRA; I'm over 59.5 |
| I11 United Mine Workers pension | J2 Traditional or Roth IRA; I'm under 59.5 |
| I32 Military pension | K2 Non-qualified deferred compensation plan |
| I33 U.S. Civil service retirement/disability/annuity | K3 Life insurance or endowment |
| K1 Annuity or Non-civil service disability (including Qual Joint Survivorship Annuity) | L Distribution from Charitable Gift Annuities |
| I21 Early distribution from a retirement plan | M1 ESOP: Allocated ESOP Stock Dividend |
| I12 Rollover | M2 ESOP: Non-Allocated ESOP Stock Dividend |
| I13 I'm eligible; plan is eligible (no PA tax) | M3 KSOP: Taxable ESOP within a 401(k) |
| | M4 KSOP: Nontaxable ESOP within a 401(k) |

	Taxpayer	Spouse
Distribution from Life Insurance, Annuity, Endowment Contracts or . . . ineligible retirement plans (see Tax Help FAQ's for more info) . . .		
Distribution from Charitable Gift Annuities		
Compensation from Form 1099R (eligible retirement plans).		
Withholding		

Total Gross Compensation

	Taxpayer	Spouse
Total gross compensation to Form PA-40 line 1a.	0.	894.
Total Schedule NRH gross compensation to PA-40, line 12.		
Withholding to Form PA-40 line 13.		27.

Total gross compensation to Form PA-40 line 1a	894.
--	------

* Enter an 'X' if this income is **Not** subject to Pennsylvania tax.

BE SURE TO DETACH WHERE INDICATED.
FAILURE TO DO SO WILL RESULT IN DELAYS
PROCESSING YOUR PAYMENT.

▼ DETACH HERE ▼

2024 Form 1-ES

REV 03/05/24 PRO

Estimated Tax Payment Voucher

Social Security number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
189597682	12/31/2024	04/17/2024	053	17	005	1555
Last name (print)	First name and initial (and spouse's, if joint return)		1. Amount due with this installment (from line 12 of worksheet)			401.00
ABEER KATIYAL & DEBOLINA GANGULY			Form you plan to file:			
Street address			<input checked="" type="checkbox"/> Form 1, Full-Year Resident <input type="checkbox"/> Form 1-NR/PY, Nonresident/Part-Year Resident			
160 CAMBRIDGEPARK DR Apt No 431			Return this voucher with check or money order payable to Commonwealth of Massachusetts.			
City/Town	State	Zip	Mail to Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.			
CAMBRIDGE	MA	02140	Important: Make your estimated tax payment online. It's fast, easy and secure.			
E-mail address		Phone number	Go to mass.gov/masstaxconnect for more information.			
ABEERKATIYAL92@GMAIL.COM		206-693-0594				



00100189597682 123124 0000000000 053 170051555 00000401002

BE SURE TO DETACH WHERE INDICATED.
FAILURE TO DO SO WILL RESULT IN DELAYS
PROCESSING YOUR PAYMENT.

▼ DETACH HERE ▼

2024 Form 1-ES

REV 03/05/24 PRO

Estimated Tax Payment Voucher

Social Security number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
189597682	12/31/2024	06/17/2024	053	17	005	1555
Last name (print)	First name and initial (and spouse's, if joint return)		1. Amount due with this installment (from line 12 of worksheet)			401.00
ABEER KATIYAL & DEBOLINA GANGULY			Form you plan to file:			
Street address			<input checked="" type="checkbox"/> Form 1, Full-Year Resident <input type="checkbox"/> Form 1-NR/PY, Nonresident/Part-Year Resident			
160 CAMBRIDGEPARK DR Apt No 431			Return this voucher with check or money order payable to Commonwealth of Massachusetts.			
City/Town	State	Zip	Mail to Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.			
CAMBRIDGE	MA	02140	Important: Make your estimated tax payment online. It's fast, easy and secure.			
E-mail address		Phone number	Go to mass.gov/masstaxconnect for more information.			
ABEERKATIYAL92@GMAIL.COM		206-693-0594				



00100189597682 123124 0000000000 053 170051555 00000401002

BE SURE TO DETACH WHERE INDICATED.
FAILURE TO DO SO WILL RESULT IN DELAYS
PROCESSING YOUR PAYMENT.

▼ DETACH HERE ▼

2024 Form 1-ES

REV 03/05/24 PRO

Estimated Tax Payment Voucher

Social Security number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
189597682	12/31/2024	09/16/2024	053	17	005	1555
Last name (print)	First name and initial (and spouse's, if joint return)		1. Amount due with this installment (from line 12 of worksheet)			401.00
ABEER KATIYAL & DEBOLINA GANGULY			Form you plan to file:			
Street address			<input checked="" type="checkbox"/> Form 1, Full-Year Resident <input type="checkbox"/> Form 1-NR/PY, Nonresident/Part-Year Resident			
160 CAMBRIDGEPARK DR Apt No 431			Return this voucher with check or money order payable to Commonwealth of Massachusetts.			
City/Town	State	Zip	Mail to Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.			
CAMBRIDGE	MA	02140	Important: Make your estimated tax payment online. It's fast, easy and secure.			
E-mail address	Phone number		Go to mass.gov/masstaxconnect for more information.			
ABEERKATIYAL92@GMAIL.COM	206-693-0594					



00100189597682 123124 0000000000 053 170051555 00000401002

BE SURE TO DETACH WHERE INDICATED.
FAILURE TO DO SO WILL RESULT IN DELAYS
PROCESSING YOUR PAYMENT.

▼ DETACH HERE ▼

2024 Form 1-ES

REV 03/05/24 PRO

Estimated Tax Payment Voucher

Social Security number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
189597682	12/31/2024	01/15/2025	053	17	005	1555
Last name (print)	First name and initial (and spouse's, if joint return)		1. Amount due with this installment (from line 12 of worksheet)			401.00
ABEER KATIYAL & DEBOLINA GANGULY			Form you plan to file:			
Street address			<input checked="" type="checkbox"/> Form 1, Full-Year Resident <input type="checkbox"/> Form 1-NR/PY, Nonresident/Part-Year Resident			
160 CAMBRIDGEPARK DR Apt No 431			Return this voucher with check or money order payable to Commonwealth of Massachusetts.			
City/Town	State	Zip	Mail to Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.			
CAMBRIDGE	MA	02140	Important: Make your estimated tax payment online. It's fast, easy and secure.			
E-mail address	Phone number		Go to mass.gov/masstaxconnect for more information.			
ABEERKATIYAL92@GMAIL.COM	206-693-0594					



00100189597682 123124 0000000000 053 170051555 00000401002



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 ABEER KATIYAL	Last name	Your Social Security number 189597682
If a joint return, spouse's first name and initial DEBOLINA GANGULY	Last name	Spouse's Social Security number 035841557
Present street address (and apartment number) 160 CAMBRIDGEPARK DR APT NO 431		
City/Town/Post Office CAMBRIDGE	State MA	Zip 02140
Filing status: <input type="radio"/> Single <input checked="" 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	309360
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	14674
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	13071
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	1603

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
	04042024	843171965	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip <input type="radio"/> Fill in if also paid preparer
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	04042024		
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 03/05/24 PRO

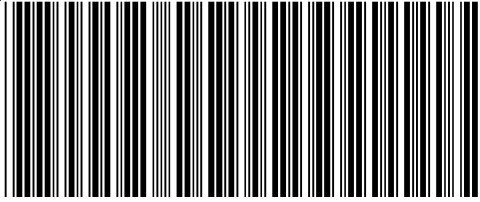
2023 Form PV
Massachusetts Income Tax Payment Voucher

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	
ABEER KATIYAL	189597682		\$ 1,603.00	
Name of taxpayer's spouse	Social Security number of taxpayer's spouse			
DEBOLINA GANGULY	035841557			
Street address	City/Town		State	Zip
160 CAMBRIDGEPARK DR APT NO 431	CAMBRIDGE		MA	02140
Phone	E-mail		Fill in if name/address changed since 2022	
206-693-0594	ABEERKATIYAL92@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.**



00100189597682 123123 0000000000 053 010051555 00001603002



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

ABEER

KATIYAL

189597682

DEBOLINA

GANGULY

035841557

160 CAMBRIDGEPARK DR

CAMBRIDGE

MA 02140

431

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

\$1 You \$1 Spouse TOTAL

You Spouse

You Spouse

You Spouse

You Spouse

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

a. Total federal income 310040

b. Federal adjusted gross income 310040

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

8800

b. Number of dependents. (Do not include yourself or your spouse.) Enter number

× \$1,000 = 2b

c. Age 65 or over before 2024 You + Spouse =

× \$700 = 2c

d. Blindness You + Spouse =

× \$2,200 = 2d

e. Medical/dental

2e

f. Adoption

2f

g. Total exemptions. Add items 2a through 2f. Enter here and on line 18

2g

8800

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

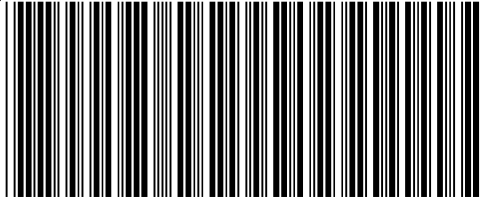
Date

Spouse's signature

Date

206-693-0594

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2023 Form 1, pg. 2

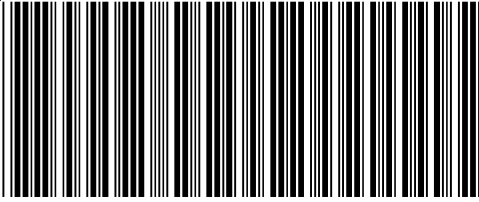
MA23001021555

Massachusetts Resident Income Tax Return

189597682

3.	Wages, salaries, tips		3	268649
4.	Taxable pensions and annuities		4	
5.	Mass. bank interest: a.	3116	- b. exemption	200
			= 5	2916
6a.	Business/profession income/loss		6a	
6b.	Farming income/loss		6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss		7	
8a.	Unemployment		8a	
8b.	Mass. lottery winnings		8b	
9.	Other income from Schedule X, line 7		9	37795
10.	TOTAL 5.0% INCOME		10	309360
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		11a	2000
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement		11b	2000
12.	Reserved for future use		12	
13.	Reserved for future use		13	
14.	Rental deduction. a.	31860	÷ 2 = 14	4000
15.	Other deductions from Schedule Y, line 19		15	
16.	Total deductions. Add lines 11 through 15		16	8000
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"		17	301360
18.	Exemption amount		18	8800
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"		19	292560
20.	INTEREST AND DIVIDEND INCOME		20	1480
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20		21	294040
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	14702
23.	INCOME FROM SCHEDULE B. Not less than "0"			
	a.	× .085 = 23a		
	b.	× .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



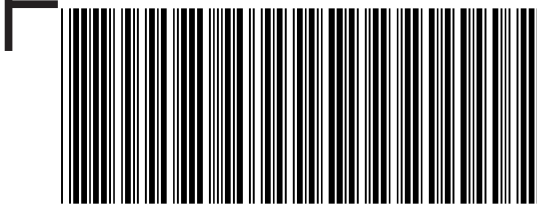
2023 Form 1, pg. 3

MA23001031555

Massachusetts Resident Income Tax Return

189597682

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	14702		
b. 4% Surtax. (from Schedule 4% Surtax, line 7)	28b			
c. Total tax. Add lines 28a and 28b			28	14702
29. Limited Income Credit			29	
30. Income tax due to another state or jurisdiction			30	28
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	14674
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 + b. Spouse			35	
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	14674
38. a. Massachusetts income tax withheld from Form(s) W-2	38a	13071		
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	13071



2023 Schedule X

MA23SXX011555

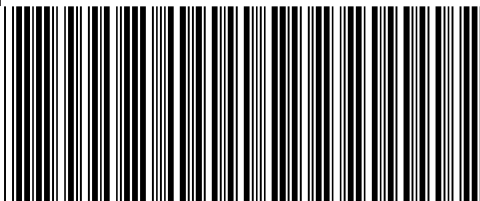
ABEER

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189597682

Schedule X. Other Income

1. Alimony received	1	
2. Taxable IRA/Keogh and Roth IRA conversion distributions	2	36890
3. Other gambling winnings. Not less than "0." Certain gambling losses are deductible under Massachusetts law	3	
4. Fees and other 5.0% income. Not less than "0"	4	905
5. PFML taxable distributions	5	
6. Excess business loss adjustment	6	
7. Total other 5.0% income. Add lines 1 through 6. Not less than "0"	7	37795



2023 Schedule OJC

MA23655011555

Income Tax Paid to Other Jurisdictions

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Two-letter
state or

jurisdiction
postal code

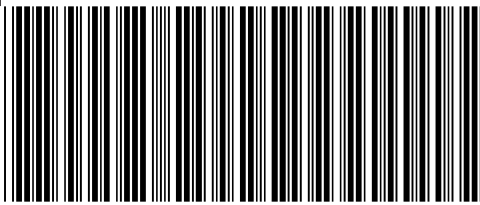
Amount of income on
which you paid taxes

Total tax due before credits,
W-2 withholding and payments

PA

894

28



2023 Schedule B

MA23010011555

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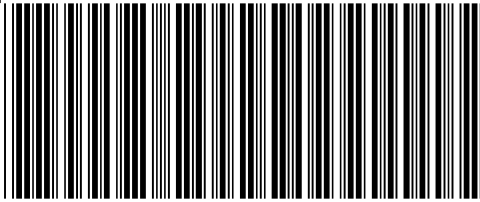
189597682

Part 1. Interest and Dividend Income

1. Total interest income	1	3783
2. Total ordinary dividends	2	2813
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	6596
5. Total interest from Massachusetts banks	5	3116
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	
7. Subtotal	7	3480
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	3480

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

10. Massachusetts short-term capital gains	10	257
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	257
13b. Part-year/Nonresidents only	13b	
13c. Subtract line 13b from line 13a. Not less than 0	13c	257
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	257
16. Massachusetts short-term capital losses	16	
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	



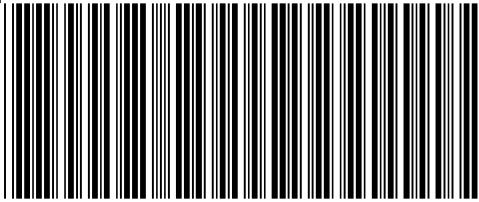
2023 Schedule B, pg. 2

189597682 MA23010021555

19a. Combine lines 15 through 18	19a	257
19b. Part-year/Nonresidents only	19b	
19c. Exclude line 19b losses from line 19a	19c	257
20. Short-term losses applied against interest and dividends	20	
21. Available short-term losses	21	
22. Short-term losses applied against long-term gains	22	
23. Short-term losses available for carryover in 2024	23	
24. Short-term gains and long-term gains on collectibles	24	257
25. Long-term losses applied against short-term gain	25	257
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	3480
30. Short-term losses applied against interest and dividends	30	
31. Subtotal interest and dividends	31	3480
32. Long-term losses applied against interest and dividends	32	2000
33. Adjusted interest and dividends	33	1480
34. Enter the amount from line 28	34	
35. Adjusted gross interest, dividends and certain capital gains	35	1480
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	1480
38. Interest and dividends taxable at 5.0%	38	1480
39. Total taxable 8.5% and 12% capital gains	39	
40. Available short-term losses for carryover in 2024	40	



2023 Schedule D

MA23012011555

Long-Term Capital Gains and Losses

Excluding Collectibles

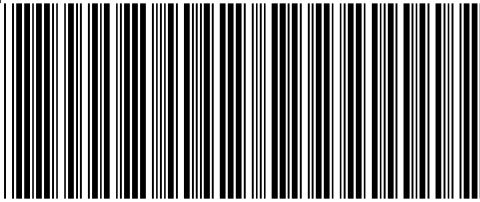
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Part 1. Long-Term Capital Gains and Losses, Excluding Collectibles

1. Enter amounts from U.S. Schedule D, lines 8a and 8b, col. h	1	-2704
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	3
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	-2701
10a. Massachusetts adjustments	10a	
10b. Part-year/Nonresidents only	10b	
10c. Combine lines 10a and 10b	10c	
11. Massachusetts capital gains and losses	11	-2701
12. Long-term gains on collectibles and pre-1996 installment sales	12	
13. Subtotal	13	-2701
14. Capital losses applied against capital gains	14	257
15. Subtotal	15	-2444
16. Long-term capital losses applied against interest and dividends	16	2000
17. Subtotal	17	-444
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	-444



2023 Schedule INC

MA23INC011555

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Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
943320693	10345	207398	13365		W2
042263040	2726	56346		4310	W2
043523567		4106			1099R
043523567		43390			1099R
046568107		8			1099R

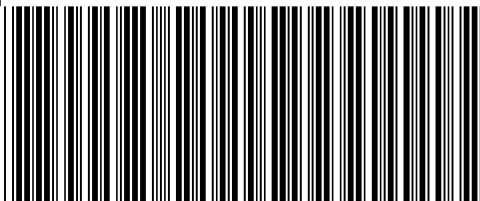
TOTALS

13071

311248

13365

4310



2023 Schedule HC

MA23029011555

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

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

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1a. Date of birth 06181992 1b. Spouse's date of birth 09161993 1c. Family size 2

2. Federal adjusted gross income 2 310040

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

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.

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.

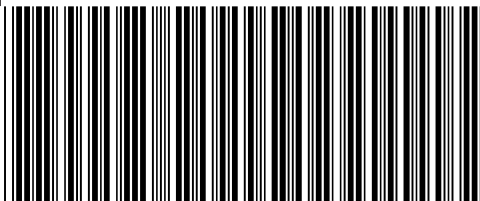
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	You	Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line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



2023 Schedule HC, pg. 2

189597682 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

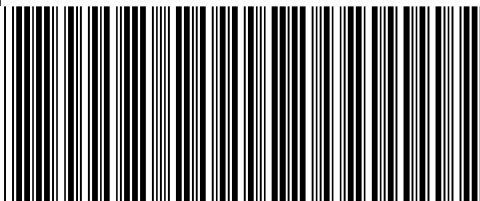
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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

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Affordability as Determined By State Guidelines

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

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

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

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

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

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

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

Complete Only If You Are Filing An Appeal

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

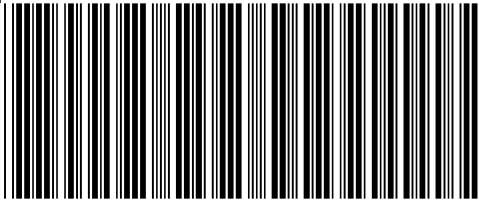
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2023 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing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

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

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

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

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



2023 Schedule E

MA23013041555

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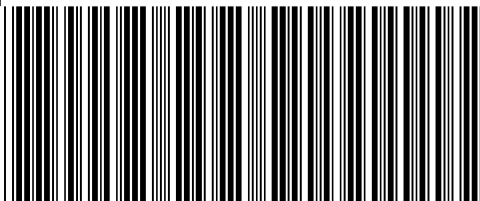
Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	1752
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2964
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	4510
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	5410
13. Supplies	13	4360
14. Taxes	14	
15. Utilities	15	2595
16. Other expenses	16	
17. Add lines 3 through 16	17	19839
18. Depreciation expense or depletion	18	6346
19. Total expenses. Add lines 17 and 18	19	26185
20. Income or loss from rental real estate or royalty properties	20	-24433
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

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Income or Loss from Partnerships and S Corporations

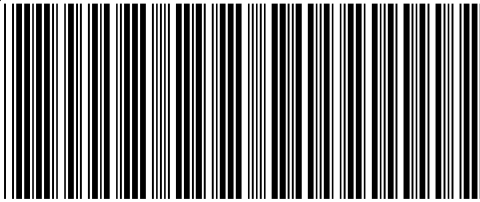
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than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



2023 Schedule E, pg. 3

MA23013061555

189597682

Farm Income

54. Net farm rental income or loss 54

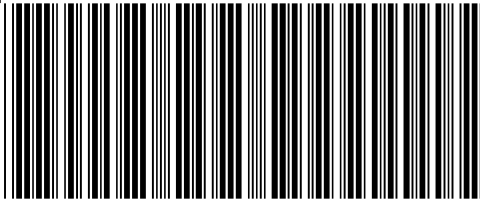
Summary

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

ABEER KATIYAL 189597682

7W9F+JJ8, SERNABATIM

7W9F+JJ8, SERNABATIM BENAULIM

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	1752
2. Royalties received	2	

Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	2964
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	4510
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	5410
13. Supplies	13	4360
14. Taxes	14	
15. Utilities	15	2595
16. Other expenses	16	
17. Add lines 3 through 16	17	19839
18. Depreciation expense or depletion	18	6346
19. Total expenses. Add lines 17 and 18	19	26185
20. Income or loss from rental real estate or royalty properties	20	-24433
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		