

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

Your first name and middle initial Last name Your social security number Suraj Balaso Desai 195 17 9045

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign 22C Smith St

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Roxbury Crossing MA 021202702

Foreign country name Foreign province/state/county Foreign postal code Foreign postal code

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

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

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

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

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

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1 (see instructions) 734.

Table with rows 2a through 6a. Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits

Table with rows 7 through 15. Capital gain or (loss), Additional income from Schedule 1, line 10, Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 734.

Attach Sch. B if required.

Standard Deduction for— Single or Married filing separately, \$13,850 Married filing jointly or Qualifying surviving spouse, \$27,700 Head of household, \$20,800

| | | | | |
|------------------------|-----------|--|-----------|----|
| Tax and Credits | 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 16 | 0. |
| | 17 | Amount from Schedule 2, line 3 | 17 | |
| | 18 | Add lines 16 and 17 | 18 | 0. |
| | 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | |
| | 20 | Amount from Schedule 3, line 8 | 20 | |
| | 21 | Add lines 19 and 20 | 21 | |
| | 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 0. |
| | 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | 23 | 0. |
| | 24 | Add lines 22 and 23. This is your total tax | 24 | 0. |

| | | | | |
|-----------------|-----------|---|------------|------|
| Payments | 25 | Federal income tax withheld from: | | |
| | a | Form(s) W-2 | 25a | 79. |
| | b | Form(s) 1099 | 25b | |
| | c | Other forms (see instructions) | 25c | |
| | d | Add lines 25a through 25c | 25d | 79. |
| | 26 | 2023 estimated tax payments and amount applied from 2022 return | 26 | 79. |
| | 27 | Earned income credit (EIC) | 27 | 55. |
| | 28 | Additional child tax credit from Schedule 8812 | 28 | |
| | 29 | American opportunity credit from Form 8863, line 8 | 29 | |
| | 30 | Reserved for future use | 30 | |
| | 31 | Amount from Schedule 3, line 15 | 31 | |
| | 32 | Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits | 32 | 55. |
| | 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 213. |

| | | | | |
|--------------------------------------|------------|---|------------|------|
| Refund | 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 213. |
| | 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 213. |
| Direct deposit? See instructions. | b | Routing number 2 3 1 3 7 2 6 9 1 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number 9 5 3 7 5 4 3 1 8 8 | | |
| | 36 | Amount of line 34 you want applied to your 2024 estimated tax | 36 | |

| | | | | |
|-----------------------|-----------|---|-----------|--|
| Amount You Owe | 37 | Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions | 37 | |
| | 38 | Estimated tax penalty (see instructions) | 38 | |

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

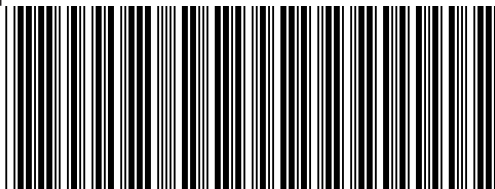
| | | |
|-----------------|-----------|--------------------------------------|
| Designee's name | Phone no. | Personal identification number (PIN) |
|-----------------|-----------|--------------------------------------|

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

| | | | |
|---|---------------|----------------------------|---|
| Your signature | Date | Your occupation Student | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no. (857) 415-0025 | Email address | | |

Paid Preparer Use Only

| | | | | |
|------------------------------|----------------------|------|------|---|
| Preparer's name | Preparer's signature | Date | PTIN | Check if: <input type="checkbox"/> Self-employed |
| Firm's name Self-Prepared | Firm's address | | | Phone no. |
| Firm's address | | | | Firm's EIN |



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

SURAJ BALASO

DESAI

195179045

22C SMITH ST

ROXBURY CROSSING

MA 021202702

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

State Election Campaign Fund:

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

Taxpayer deceased

Fill in if under age 18

Fill in if name change

a. Total federal income 734
b. Federal adjusted gross income 734

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

2. Exemptions

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

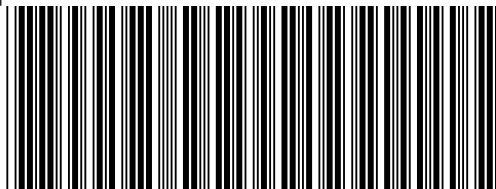
SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature Date Spouse's signature Date

DESAI . SUR@NORTHEASTERN . EDU

857-415-0025

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2023 Form 1, pg. 2

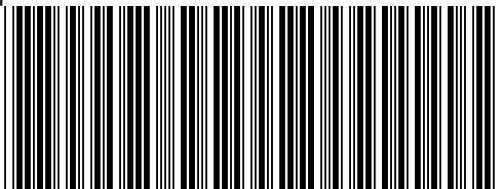
MA23001021555

Massachusetts Resident Income Tax Return

195179045

| | | |
|---|---------------------|------|
| 3. Wages, salaries, tips | 3 | 734 |
| 4. Taxable pensions and annuities | 4 | |
| 5. Mass. bank interest: a. | = 5 | |
| | - b. exemption | |
| 6a. Business/profession income/loss | 6a | |
| 6b. Farming income/loss | 6b | |
| 7. Rental, royalty and REMIC, partnership, S corp., trust income/loss | 7 | |
| 8a. Unemployment | 8a | |
| 8b. Mass. lottery winnings | 8b | |
| 9. Other income from Schedule X, line 7 | 9 | |
| 10. TOTAL 5.0% INCOME | 10 | 734 |
| 11a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement | 11a | |
| 11b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement | 11b | |
| 12. Reserved for future use | 12 | |
| 13. Reserved for future use | 13 | |
| 14. Rental deduction. a. | ÷ 2 = 14 | |
| 15. Other deductions from Schedule Y, line 19 | 15 | |
| 16. Total deductions. Add lines 11 through 15 | 16 | |
| 17. 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" | 17 | 734 |
| 18. Exemption amount | 18 | 4400 |
| 19. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0" | 19 | |
| 20. INTEREST AND DIVIDEND INCOME | 20 | |
| 21. TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 | 21 | |
| 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 <input checked="" type="checkbox"/> | 22 | |
| 23. INCOME FROM SCHEDULE B. Not less than "0." | | |
| a. | x .085 = 23a | |
| b. | x .12 = 23b | |
| TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 23a and 23b | 23 | |

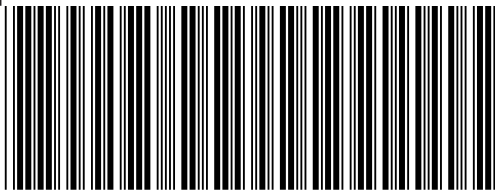
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2023 Form 1, pg. 3

MA23001031555
Massachusetts Resident Income Tax Return
195179045

| | | | |
|---|----------|------------|-----------|
| 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 | X | | |
| 28. TOTAL INCOME TAX. | | | |
| a. Income tax. Add lines 22 through 26 | 28a | | |
| b. 4% Surtax. (from Schedule 4% Surtax, line 7) | 28b | | |
| c. Total tax. Add lines 28a and 28b | | 28 | |
| 29. Limited Income Credit | | 29 | |
| 30. Income tax due to another state or jurisdiction | | 30 | |
| 31. Other credits from Credit Manager Schedule | | 31 | |
| 32. INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0" | | 32 | |
| 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 | |
| 38. a. Massachusetts income tax withheld from Form(s) W-2 | 38a | 37 | |
| 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 | 37 |



2023 Form 1, pg. 4

MA23001041555

Massachusetts Resident Income Tax Return

195179045

| | | | |
|-----|---|--------------|----|
| 39. | 2022 overpayment applied to your 2023 estimated tax | 39 | |
| 40. | 2023 Massachusetts estimated tax payments | 40 | 37 |
| 41. | Payments made with extension | 41 | |
| 42. | Amended return only. Payments made with original return. Not less than "0" | 42 | |
| 43. | Earned Income Credit. a. Number of qualifying children <input type="checkbox"/> b. Amount from U.S. return 55 x .40 = 43 | 43 | 22 |
| | Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in if you qualify for this exception | | |
| 44. | Senior Circuit Breaker Credit | 44 | |
| 45. | Reserved for future use | 45 | |
| 46. | Child and Family Tax Credit | | |
| | a. | x \$310 = 46 | |
| 47. | Other Refundable Credits | 47 | |
| 48. | Total Refundable Credits. Add lines 43 through 47 | 48 | 22 |
| 49. | Excess Paid Family Leave Withholding | 49 | |
| 50. | TOTAL. Add lines 38 through 42 and lines 48 and 49 | 50 | 96 |
| 51. | Overpayment. Subtract line 37 from line 50 | 51 | 96 |
| 52. | Amount of overpayment you want applied to your 2024 estimated tax | 52 | |
| 53. | Refund. Subtract line 52 from line 51. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 | 53 | 96 |

Direct deposit of refund. Type of account checking
 savings
 RTN # 231372691 account # 9537543188

| | | | |
|-----|---|----|---------------------------|
| 54. | Tax due. Pay online at www.mass.gov/dor/payonline. Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204 | 54 | |
| | Interest Penalty M-2210 amt. | | EX enclose Form M-2210 |

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

I do not want preparer to file my return electronically

(this may delay your refund)

Paid preparer's

Print paid preparer's name

Date

Check if self-employed

SSN/PTIN

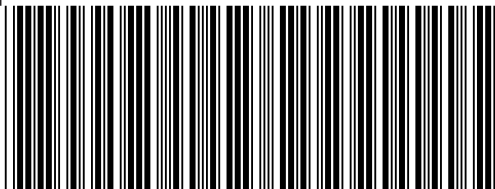
Paid preparer's signature

Paid preparer's phone

Paid preparer's EIN

SELF PREPARED

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



2023 Schedule INC

MA23INC011555

SURAJ BALASO

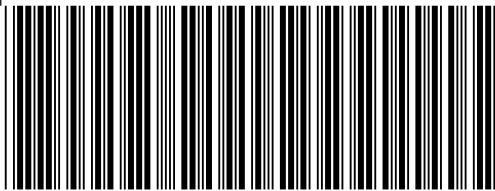
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Form W-2 and 1099 Information

| A. FEDERAL ID NUMBER | B. STATE TAX WITHHELD | C. STATE WAGES/INCOME | D. TAXPAYER SS WITHHELD | E. SPOUSE SS WITHHELD | F. SOURCE OF WITHHOLDING |
|----------------------|-----------------------|-----------------------|-------------------------|-----------------------|--------------------------|
| 041679980 | 37 | 734 | | | W2 |

| | | | | | |
|--------|----|-----|--|--|--|
| TOTALS | 37 | 734 | | | |
|--------|----|-----|--|--|--|



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.

SURAJ BALASO

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195179045

1a. Date of birth 05121997 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 734

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

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

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

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

| | | |
|---|---|--------|
| 4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below) | <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 |

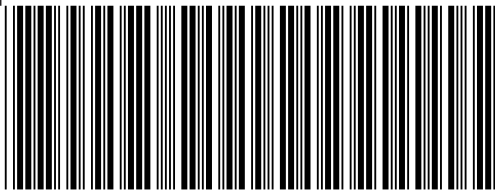
4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

BLUE CROSS BLUE SHIELD OF MA 041045815 9624486890000

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

195179045 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

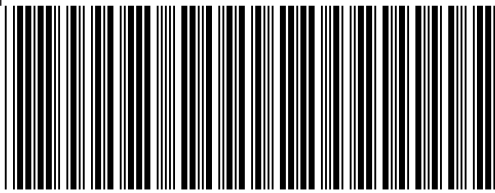
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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

SURAJ BALASO

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195179045

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.