

# IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**  
▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name VEERABABU VELPURI	Social security number 195-06-1317
Spouse's name DEVI VELPURI	Spouse's social security number 994-97-2427

## Part I Tax Return Information – Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income . . . . .	1	53,376.
2 Total tax . . . . .	2	2,641.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	7,228.
4 Amount you want refunded to you . . . . .	4	4,587.
5 Amount you owe . . . . .	5	

## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

### Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

6	1	3	1	7
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

7	2	4	2	7
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication – Practitioner PIN Method Only

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

2	2	2	4	9	6	6	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

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 VEERABABU Last name VELPURI Your social security number 195 06 1317

If joint return, spouse's first name and middle initial DEVI Last name VELPURI Spouse's social security number 994 97 2427

Home address (number and street). If you have a P.O. box, see instructions. 297 TURNPIKE ROAD Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. WESTBOROUGH MA ZIP code 01581 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

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

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes 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 and columns for amounts and taxable amounts

Table for 2a through 6a and 2b through 6b covering tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, and social security benefits

Table for lines 7 through 15 covering capital gain or loss, total income, adjusted gross income, standard deduction, and taxable income

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 2,641.

Table for Payments (lines 25-33). Includes federal income tax withheld (7,228) and total payments (7,228).

Table for Refund (lines 34-36). Shows overpaid amount of 4,587 and amount applied to 2024 estimated tax.

Table for Amount You Owe (lines 37-38). Shows amount owed and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with declaration and signature fields for taxpayer and spouse, including occupation and date.

Paid Preparer Use Only section with fields for preparer name, signature, date, PTIN, firm name, address, and phone number.



# 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		Last name		Your Social Security number	
VEERABABU VELPURI				195061317	
If a joint return, spouse's first name and initial		Last name		Spouse's Social Security number	
DEVI VELPURI				994972427	
Present street address (and apartment number)					
297 TURNPIKE ROAD					
City/Town/Post Office		State	Zip	Filing status: <input type="radio"/> Single <input checked="" type="radio"/> Married filing jointly	
WESTBOROUGH		MA	01581	<input type="radio"/> Married filing separately <input type="radio"/> Head of household	

### Part 1. Tax Return Information for Electronic Filing

1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) . . . . .	<b>1</b>	53376
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	2129
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) . . . . .	<b>3</b>	
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) . . . . .	<b>4</b>	2569
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) . . . . .	<b>5</b>	440
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) . . . . .	<b>6</b>	

### Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2023 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature	Date
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### Part 3. Declaration and Signature of Electronic Return Originator (ERO)

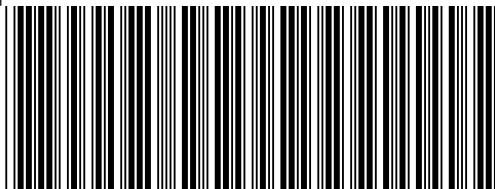
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN	Date	EIN	<input type="radio"/> Fill in if self-employed	
		882145487		
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	
P02470833		882145487		
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
VENKATA SAI PAVAN KUMAR DUDIPALLI 245 ROONEY CT	E BRUNSWICK	NJ	08816	



# 2023 Form 1

MA23001011555

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

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

Year beginning

Ending

VEERABABU

VELPURI

195061317

DEVI

VELPURI

994972427

297 TURNPIKE ROAD

WESTBOROUGH

MA 01581

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 53376  
b. Federal adjusted gross income 53376

#### 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)

\$1 You	\$1 Spouse	TOTAL	XX
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			

#### 2. Exemptions

a. Personal exemptions		<b>2a</b>	8800
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		x \$1,000 = <b>2b</b>	
c. Age 65 or over before 2024	You + Spouse =	x \$700 = <b>2c</b>	XXXXXX
d. Blindness	You + Spouse =	x \$2,200 = <b>2d</b>	XXXXXX
e. Medical/dental		<b>2e</b>	
f. Adoption		<b>2f</b>	
g. Total exemptions. Add items 2a through 2f. Enter here and on line 18		<b>2g</b>	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

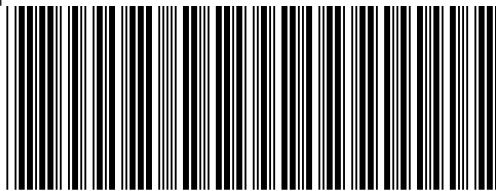
Date

Spouse's signature

Date

425-480-4314

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

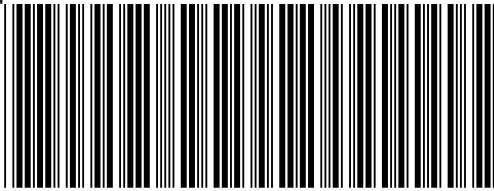


### 2023 Form 1, pg. 2

MA23001021555  
Massachusetts Resident Income Tax Return  
195061317

3. Wages, salaries, tips	3	53376
4. Taxable pensions and annuities	4	
5. Mass. bank interest: a. <span style="float:right">- b. exemption</span>	= 5	
6a. Business/profession income/loss	6a	
6b. Farming income/loss	6b	
7. Rental, royalty and REMIC, partnership, S corp., trust income/loss	7	
8a. Unemployment	8a	XXXXXXXXXX
8b. Mass. lottery winnings	8b	
9. Other income from Schedule X, line 7	9	
10. <b>TOTAL 5.0% INCOME</b>	10	53376
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	XXXXXX
12. Reserved for future use	12	XXXXXX
13. Reserved for future use	13	XXXXXX
14. Rental deduction. a. <span style="float:right">XXXXXXXXX</span>	÷ 2 = 14	XXXXXX
15. Other deductions from Schedule Y, line 19	15	
16. <b>Total deductions.</b> Add lines 11 through 15	16	2000
17. <b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. Not less than "0"	17	51376
18. Exemption amount	18	8800
19. <b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. Not less than "0"	19	42576
20. <b>INTEREST AND DIVIDEND INCOME</b>	20	
21. <b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 19 and 20	21	42576
22. <b>TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	22	2129
23. <b>INCOME FROM SCHEDULE B.</b> Not less than "0."		
a. <span style="float:right">x .085 = 23a</span>		
b. <span style="float:right">x .12 = 23b</span>		
<b>TOTAL TAX ON INCOME FROM SCHEDULE B.</b> Add lines 23a and 23b	23	

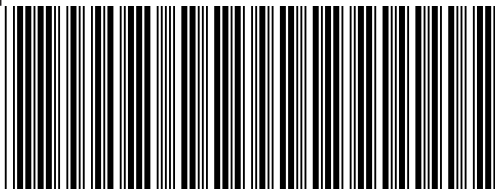
BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



2023 Form 1, pg. 3

MA23001031555
Massachusetts Resident Income Tax Return
195061317

Table with 4 columns: Line number, Description, Sub-line number, and Amount. Includes sections for Tax on Long-Term Capital Gains, Total Income Tax, Voluntary Contributions, and Amended return only.



2023 Form 1, pg. 4

MA23001041555

Massachusetts Resident Income Tax Return

195061317

Table with 3 columns: Line number, Description, and Amount/Value. Includes lines 39-53 for tax credits and payments, and line 54 for tax due.

Direct deposit of refund. Type of account X checking savings
RTN # 211391825 account # 47819784

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

I do not want preparer to file my return electronically

Print paid preparer's name

VENKATA SAI PAVAN KUMAR DUDIPALLI

Paid preparer's signature

VENKATA SAI PAVAN KUMAR DUDIPALLI

(this may delay your refund)

Date

Paid preparer's phone

678-965-9522

Paid preparer's

SSN/PTIN

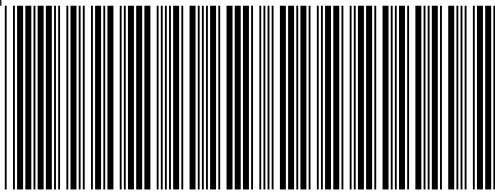
P02470833

Paid preparer's EIN

88-2145487

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





**2023 Schedule INC**  
MA23INC011555

VEERABABU

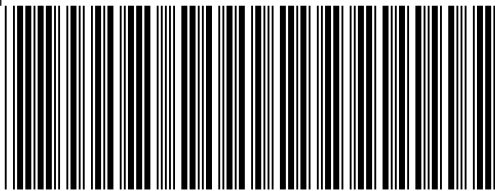
VELPURI

195061317

**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
832016902	2569	53376	4083		W2

TOTALS	2569	53376	4083		
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# 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.

VEERABABU

VELPURI

195061317

1a. Date of birth 03191984 1b. Spouse's date of birth 02221998 1c. Family size 2

2. Federal adjusted gross income 2 53376

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

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

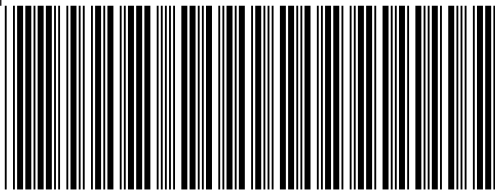
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4b. MassHealth. Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4c. Medicare (including a replacement or supplemental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

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

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

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

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



## 2023 Schedule HC, pg. 2

195061317 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

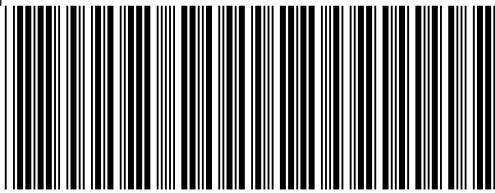
If you answer Yes, go to line 8b. If you answer No, go to line 9.

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

VEERABABU

VELPURI

195061317

## Affordability as Determined By State Guidelines

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

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

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

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

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

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

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

## Complete Only If You Are Filing An Appeal

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

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

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

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

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

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