



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2022
Massachusetts
Department of
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2022.

Your first name and initial RIYA SHAH	Last name	Your Social Security number 751403003
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 4600, MUELLER BOULEVARD APT NO 3016		
City/Town/Post Office AUSTIN	State TX	Zip 78723
Filing status: <input checked="" type="radio"/> Single <input type="radio"/> Married filing jointly <input type="radio"/> Married filing separately <input type="radio"/> Head of household		

Part 1. Tax Return Information for Electronic Filing

1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12)	1	18215
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	656
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	841
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57)	5	185
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58)	6	

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 2022 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)

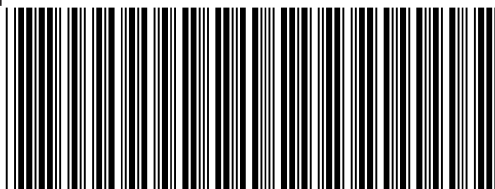
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) 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		
	03102024	882145487		<input type="radio"/> Fill in if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
GLOBAL TAXES LLC 245 ROONEY CT	E BRUNSWICK	NJ	08816	<input type="radio"/> Fill in if also paid preparer

Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN	Date	EIN		
P02082703	03102024	882145487		<input type="radio"/> Fill in if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT	E BRUNSWICK	NJ	08816	



2022 Form 1-NR/PY

MA22006011555

Massachusetts Nonresident/Part-Year Resident
Income Tax Return

For the year January 1–December 31, 2022 or other taxable

Year beginning

Ending

RIYA

SHAH

751403003

4600, MUELLER BOULEVARD

AUSTIN

TX 78723
3016

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	

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

Part-year resident

Nonresident composite

a. Total federal income 21776

b. Federal adjusted gross income 21776

1. Filing status (select one only): Single

Married filing jointly

Married filing separate return

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

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

3. Total days as Massachusetts resident ÷ 365 = 3

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

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

Your signature

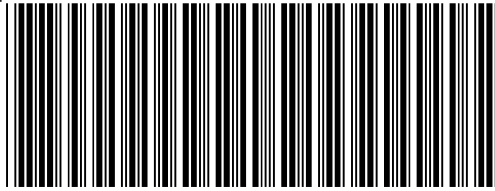
Date

Spouse's signature

Date

470-815-3482

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



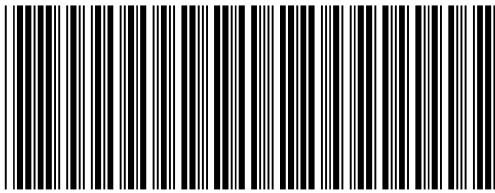
2022 Form 1-NR/PY, pg. 2

MA22006021555
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
751403003

4. Exemptions:

a. Personal exemptions		4a	4400
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		4b	
	x \$1,000 =		
c. Age 65 or over before 2023	You + Spouse =	4c	
	x \$700 =		
d. Blindness	You + Spouse =	4d	
	x \$2,200 =		
e. Medical/dental		4e	
f. Adoption		4f	
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		4g	4400
5. Wages, salaries, tips		5	18215
6. Taxable pensions and annuities		6	
7. Mass. bank interest: a.	- b. exemption	= 7	
8. Business/profession income/loss a.	+ b. Farming income/loss		
		= 8	
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss		9	
10a. Unemployment		10a	
10b. Mass. lottery winnings		10b	
11. Other income		11	
12. TOTAL 5.0% INCOME		12	18215
13. NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: working days miles sales other:			
Working days (or other basis) outside Massachusetts		13a	
Working days (or other basis) inside Massachusetts		13b	
Total working days		13c	
Nonworking days (holidays, weekends, etc.)		13d	
Massachusetts ratio		13e	
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2		13f	
Massachusetts income		13g	

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



2022 Form 1-NR/PY, pg. 3

MA22006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

RIYA

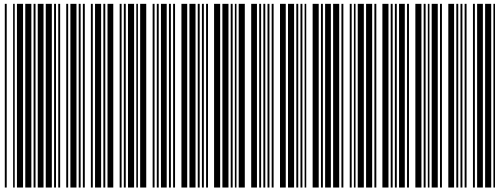
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14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

a. Total 5.0% income	14a	18215
b. Interest income	14b	
c. Total capital gain income	14c	
d. Total income this return	14d	18215
e. Non-Massachusetts source income. Not less than "0"	14e	3561
f. Total income	14f	21776
g. Deduction and exemption ratio	14g	0.8365
15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	1393
15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b	
16. Reserved for future use	16	
17. Reserved for future use	17	
18. Rental deduction. a.	÷ 2 = 18	
Nonresidents, fill in if during 2022 you did not have a family home or any dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future		
19. Other deductions from Schedule Y, line 19	19	
20. Total deductions. Add lines 15 through 19	20	1393
21. 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21	16822
22. Exemption amount. a. 4400	22	3681
23. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	23	13141
24. INTEREST AND DIVIDEND INCOME	24	
25. TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24	25	13141
26. TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585	26	656

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



2022 Form 1-NR/PY, pg. 4

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Massachusetts Nonresident/
Part-Year Resident Income Tax Return
751403003

27.	12% INCOME. Not less than "0." a.		x .12 =27	
28.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS			28
	Fill in if any excess exemptions were used in calculating lines 24, 27 or 28			
29.	Credit recapture amount (from Credit Recapture Schedule)			29
30.	Additional tax on installment sale			30
31.	If you qualify for No Tax Status, fill in and enter "0" on line 32			
32.	TOTAL INCOME TAX. Add lines 26 through 30.			32
				656
33.	Limited Income Credit			33
34.	Income tax due to another state or jurisdiction			34
35.	Other credits (from Credit Manager Schedule)			35
36.	INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0"			36
				656
37.	Voluntary Contributions			
	a. Endangered Wildlife Conservation			37a
	b. Organ Transplant Fund			37b
	c. Massachusetts Public Health HIV and Hepatitis Fund			37c
	d. Massachusetts U.S. Olympic Fund			37d
	e. Massachusetts Military Family Relief Fund			37e
	f. Homeless Animal Prevention and Care			37f
	Total. Add lines 37a through 37f			37
38.	Use tax due on Internet, mail order and other out-of-state purchases			38
39.	Health care penalty a. You + b. Spouse			39
40.	Amended return only. Overpayment from original return			40
41.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 40			41
				656
42.	a. Massachusetts income tax withheld from Form(s) W-2	42a	841	
	b. Massachusetts income tax withheld from Form(s) 1099	42b		
	c. Massachusetts income tax withheld from other forms	42c		
	Total. Add lines 42a through 42c			42
				841

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



2022 Form 1-NR/PY, pg. 5

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Massachusetts Nonresident/
Part-Year Resident Income Tax Return

751403003

43.	2021 overpayment applied to your 2022 estimated tax	43	
44.	2022 Massachusetts estimated tax payments	44	
45.	Payments made with extension	45	
46.	Amended return only. Payments made with original return. Not less than "0"	46	
47.	Earned Income Credit. a. Number of qualifying children b. Amount from U.S. return $\times .30 = c.$ Part-year residents, multiply line 47c by line 3	47	
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			
48.	Senior Circuit Breaker Credit	48	
49.	Child under age 13, or disabled dependent/spouse credit	49	
50.	Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2022 credit. Not more than two. a. $\times \$180 = b.$ Part-year residents multiply line 50b by line 3 =	50	
51.	Other Refundable Credits	51	
52.	Total Refundable Credits. Add lines 47 through 51	52	
53.	Excess Paid Family Leave Withholding	53	
54.	TOTAL. Add lines 42 through 46 and lines 52 and 53	54	841
55.	Overpayment. Subtract line 41 from line 54	55	185
56.	Amount of overpayment you want applied to your 2023 estimated tax	56	
57.	Refund. Subtract line 56 from line 55. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204	57	185

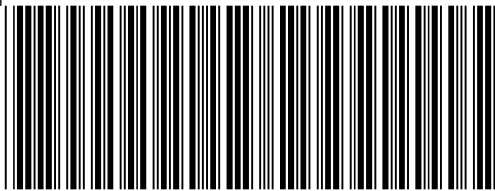
Direct deposit of refund. Type of account checking
 savings

RTN # 061092387 account # 762111216

58.	Tax due. Pay online at www.mass.gov/dor/payonline. Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204	58	
Interest	Penalty	M-2210 amt.	EX enclose Form M-2210

May the Department of Revenue discuss this return with the preparer shown here?	Yes	
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
SYAM PRIYA RAM SAGAR GUPTA TALLAM	03102024	P02082703
Paid preparer's signature	Paid preparer's phone	Paid preparer's EIN
	678-965-9522	88-2145487

SYAM PRIYA RAM SAGAR **BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1**



2022 Schedule INC

MA22INC011555

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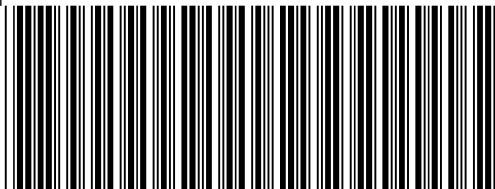
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Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
042467117	841	18215	1393		W2

TOTALS	841	18215	1393		
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2022 Schedule HC

MA22029011555

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 08201996 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 21776

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 2022, 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 2022, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

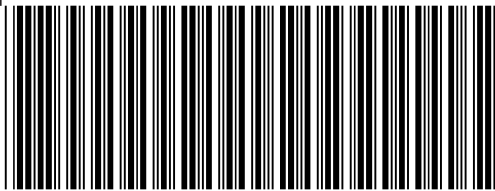
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	You	Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	You	Spouse
4d. U.S. Military (including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

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

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

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

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2022, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.



2022 Schedule HC, pg. 2

751403003 MA22029021555

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 2022 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2022. 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 2022, 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 2022. 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 2022, 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 2022. 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

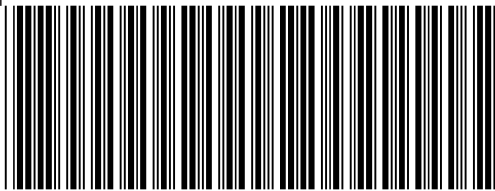
If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2022 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 2022 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.



2022 Schedule HC, pg. 3

MA22029031555

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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 2022 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.

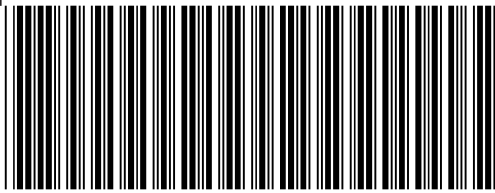
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2022 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing 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.



2022 Schedule NTS-L-NRPY

MA22021011555

No Tax Status and Limited Income Credit

751403003

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

1. Total 5.0% income	1	18215
2. Adjustments to income	2	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	18215
4. Interest exemption used	4	
5. Adjusted gross interest, dividends and certain capital gains	5	
6. Long-term capital gain	6	
7. Additional income/loss while a nonresident/part-year resident	7	3561
8. Total income. Combine lines 3 through 7	8	21776
9. Additional adjustments to income while a nonresident/part-year resident	9	
10. Massachusetts Adjusted Gross Income (AGI)	10	21776
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount	11	
12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount	12	
13. No Tax Status threshold	13	
14. Income for Limited Income Credit	14	
15. Tax before adjustments	15	
16. Tax for Limited Income Credit	16	
17. Limited Income Credit	17	