

Form M-8453 Individual Income Tax Declaration for Electronic Filing

2023
Massachusetts
Department of
Revenue

Your first name and initial		name	Your Social Security number			
RIYA SHAH			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	State	Zip	Filing status:	0	O Married filing jointly	
AUSTIN	ΤX	78723		 Married filing separately 	O 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	1860
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) 2	
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)	
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42)	302
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57)	302
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 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)

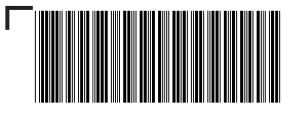
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) 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			O Fill in if
		03102024	843171	L965	self-employed
Firm name (or yours, if self-employed	d) and address	City/Town	State	Zip	O Fill in if also
GLOBAL TAXES LLC	245 ROONEY CT	E BRUNSWICK	NJ	08816	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		O Fill in if
P02082703	03102024	843171	.965	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	





2023 Form 1-NR/PY

Ma	A23006011555 assachusetts Nonreside come Tax Return	nt/Part-Year Reside	ent			
For t	he year January 1–December 31, 2023 or c	ther taxable				
Year	beginning	Ending				
R	IYA	SHAH		751403	3003	
	500,MUELLER BC			AUSTIN		TX 78723 3016
Fill	in if: Amended return Federal amendm	Other jurisdiction nent Amended retu	change Enter date urn due to IRS BBA F	e of change Partnership Audit		
State E	lection Campaign Fund:				\$1 You	\$1 Spouse TOTAL
Fill in if	veteran of Operations Enduri	ng Freedom, Iraqi Freed	dom, Noble Eagle or	Sinai Peninsula	You	Spouse
Taxpay	er deceased				You	Spouse
Fill in if	under age 18				You	Spouse
Fill in if	name change				You	Spouse
Check of	one: Nonresident	Filing as	both nonresident and	l part-year resident		
	X Part-year resident	Nonresid	ent composite		Fill in if noncu	stodial parent
a. 1	Total federal income		40313		Fill in if filing S	Schedule TDS
b. F	ederal adjusted gross incom	е	40313		Fill in if filing S	Schedule FCI
1.	Filing status (select one or		iling jointly		Fill in if report	ing crypto currency
		Married fi	iling separate return	NRA		
		Head of h	nousehold	You are a custodial par	ent who has released claim to	exemption for child(ren)
2.	Part-year residents. Enter	dates as Massachusett	s resident: From	01012023 1	™ 01052023	
3.	Total days as Massachusett	s resident 5	÷365 = .0137	7 3		
SIGN	HERE. Under penalties of	perjury, I declare that t	to the best of my kn	owledge and belief thi	is return and enclosures are t	true, correct and complete.
Your	signature	Date	Spouse	s signature	Date	

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

470-815-3482



2023 Form 1-NR/PY, pg. 2

MA23006021555 Massachusetts Nonresident/ Part-Year Resident Income Tax Return 751403003

4.	Exemptions: a. Personal exemptions b. Number of dependents. (Do not	include vours	self or your spouse)	Enter number		× \$1,00	4a	4400
	c. Age 65 or over before 2024	You +	Spouse =				00 = 4c	
	d. Blindness	You +	Spouse =			× \$2,20		
	e. Medical/dental	lou l	opodoo –			Λ Ψ <u></u> , <u></u>	4e	
	f. Adoption						4f	
	g. Total exemptions. Add items 4a t	hrough 4f Fi	nter here and on line	22a			4g	4400
5.	Wages, salaries, tips			LLU			5	6292
6.	Taxable pensions and annuities						6	0292
7.	Mass, bank interest: a.		– b. exemp	tion			= 7	
8.	Business/profession income/loss a		b. oxomp		a income/loss			
0.	3. Business/profession income/loss a. + b. Farming income/loss						= 8	
9.	Rental, royalty and REMIC, partnership, S corp., trust income/loss					9	-4432	
10a.	Unemployment	op, e ee.p.	,				10a	1102
10b.	Mass. lottery winnings						10b	
11.	Other income						11	
12.	TOTAL 5.0% INCOME						12	1860
13.	NONRESIDENT APPORTIONMEN	IT WORKSH	EET. You cannot app	ortion Mass.	wades as show	wn on Form W-2. D	Do not use this w	
	exact amount of your Mass. source				-			•
	Mass. amount is not known. Basis:		working days	miles	sales	other:		
	Working days (or other basis) outsid	de Massachi	• •				13a	
	Working days (or other basis) inside						13b	
	Total working days						13c	
	Nonworking days (holidays, weeker	nds, etc.)					13d	
	Massachusetts ratio	, ,					13e	
	Total income being apportioned. Yo	u cannot app	oortion Massachusett	s wages as s	hown on Form	W-2	13f	
	Massachusetts income			U U			13g	
							-	

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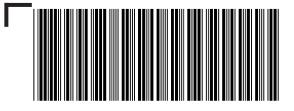


2023 Form 1-NR/PY, pg. 3

MA23006031555 Massachusetts Nonresident/ Part-Year Resident Income Tax Return

RI	IYA	SHAH	751403003		
14. 15a. 15b. 16. 17.	NONRESIDENT DEDUCTION AND A a. Total 5.0% income b. Interest income c. Total capital gain income d. Total income this return e. Non-Massachusetts source incom f. Total income g. Deduction and exemption ratio Amount paid to Soc. Sec. Medicare, Amount your spouse paid to Soc. Sec Reserved for future use Reserved for future use	e. Not less than "0" R.R., U.S. or Mass. Retire		14a 14b 14c 14d 14e 14f 14g 15a 15b 16 17	2000
18.	Rental deduction. a. Nonresidents, fill in if during 2023 you intend to return in the future	ı did not have a family ho	me or any dwelling outside Massachusetts t	÷2 = 18 o which you generally or cus	tomarily returned or
19.		ne 19		19	
20.	Total deductions. Add lines 15 throu			20	2000
21.	5.0% INCOME AFTER DEDUCTION	•	ine 12. Not less than "0"	21	
22.	Exemption amount. a.	4400		22	60
23.	5.0% INCOME AFTER EXEMPTION		ine 21. Not less than "0"	23	
24.	INTEREST AND DIVIDEND INCOM	-		24	
25.	TOTAL TAXABLE 5.0% INCOME. Ad			25	
26. 27.	amount in Schedule D, line 21 by .05 INCOME FROM SCHEDULE B. Not a. b.	85 less than "0." × .085 = 27a × .12 = 27b	tax rate, fill in and multiply line 25 and the	26	
	TOTAL TAX ON INCOME FROM SC	HEDULE B. Add lines 27	a and 27b	27	

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2023 Form 1-NR/PY, pg. 4

MA23006041555 Massachusetts Nonresident/ Part-Year Resident Income Tax Return 751403003

28.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS			28
00	Fill in if any excess exemptions were used in calculating lines 24, 27 or 28			00
29.	Credit recapture amount (from Credit Recapture Schedule)			29
30.	Additional tax on installment sale			30
31. 32.	If you qualify for No Tax Status, fill in and enter "0" on line 32 TOTAL INCOME TAX.			
32.		20-		
		32a 32b		
	c. If line 32b is greater than 0, enter the amount of Massachusetts	320		
	income tax paid on your behalf on a Form MA NRCR, Nonresident			
		32c		
	Total tax. Subtract line 32c from the total of lines 32a and 32b	520		32
33.	Limited Income Credit			33
33. 34.	Income tax due to another state or jurisdiction			33 34
34. 35.	Other credits (from Credit Manager Schedule)			35
36.	INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from li	ine 32 Not less than "O	,,	36
37.	Voluntary Contributions			00
•	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
42.	a. Massachusetts income tax withheld from Form(s) W-2	42a	302	
	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

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302





MA23006051555 Massachusetts Nonresident/ Part-Year Resident Income Tax Return 751403003

43.	2022 overpayment applied to your 2023 estimated tax		43	
44.	2023 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	n U.S. return × .40	= 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	l filing separately unless you q	ualify	
	for an exception (see instructions). Fill in if you qualify for this exception			
48.	Senior Circuit Breaker Credit		48	
49.	Reserved for future use		49	
50.	Child and Family Tax Credit			
	a. ×\$310 = b. Part-year r	residents multiply line 50b by li	ne 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	302
55.	Overpayment. Subtract line 41 from line 54		55	302
56.	Amount of overpayment you want applied to your 2024 estimated tax		56	
57.	Refund. Subtract line 56 from line 55. Mail to: Massachusetts DOR, PO Box 70	000, Boston, MA 02204	57	302
	Direct deposit of refund. Type of account X checking			
	savings			
F	RTN # 061092387 account # 762111216			
58.	Tax due. Pay online at www.mass.gov/dor/payonline. Mail to: Mass. DOR, P	PO Box 7003, Boston, MA 022	04 58	
	Interest Penalty M-2210 amt.			EX enclose
				Form M-2210
May t	he Department of Revenue discuss this return with the preparer shown here?	Yes		
	ot want preparer to file my return electronically	(this may delay your re	fund)	Paid preparer's
Print	paid preparer's name		eck if self-employed	
	AM PRIYA RAM SAGAR GUPTA TALLAM	03102024		P02082703
Paid	preparer's signature	Paid preparer's phone		Paid preparer's EIN
		678-965-952	22	84-3171965

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2023 Schedule B

MA23010011555

RI	ТYA	SHAH	751403003		
Part	1. Interest and Dividend Incor	me			
1.	Total interest income			1	
2.	Total ordinary dividends			2	16
3.	Other interest and dividends not inclu	uded above		3	- •
4.	Total interest and dividends			4	16
5.	Total interest from Massachusetts ba		5		
6a.	Other interest and dividends to be ex	cluded		6a	
6b.	Part-year/Nonresidents only			6b	16
7.	Subtotal			7	-
8.	Allowable deductions from your trade	or business		8	
9.	Subtotal			9	
_					
Part	2. Short-Term Capital Gains/	Losses and Long-Term Gains on	Collectibles		
10.	Massachusetts short-term capital ga	ins		10	
11.	Massachusetts long-term capital gair	ns on collectibles and pre-1996 installme	ent sales	11	
12.	Massachusetts gain on the sale, excl	hange or involuntary conversion of prope	erty used in a trade or business and		
	held for one year or less			12	
13a.	Add lines 10 through 12			13a	
13b.	Part-year/Nonresidents only			13b	
13c.	Subtract line 13b from line 13a. Not I	ess than 0		13c	
14.	Allowable deductions from your trade	e or business		14	
15.	Subtotal			15	
16.	Massachusetts short-term capital los	ses		16	
17.	Massachusetts loss on the sale, exch	nange or involuntary conversion of prope	rty used in a trade or business and		
	held for one year or less			17	
18.	Prior short-term unused losses for ye	ears beginning after 1981		18	

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2023 Schedule B, pg. 2 751403003 MA23010021555

19a.	Combine lines 15 through 18	19a
19b.	Part-year/Nonresidents only	19b
19c.	Exclude line 19b losses from line 19a	19c
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
25.	Long-term losses applied against short-term gain	25
26.	Subtotal	26
27.	Long-term gains deduction	27
28.	Short-term gains after long-term gains deduction	28
29.	t 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on (Enter the amount from line 9	Collectibles 29
30.	Short-term losses applied against interest and dividends	30
31.	Subtotal interest and dividends	31
32.	Long-term losses applied against interest and dividends	32
33.	Adjusted interest and dividends	33
34.	Enter the amount from line 28	34
35.	Adjusted gross interest, dividends and certain capital gains	35
36.	Excess exemptions	36
37.	Subtract line 36 from line 35	37
38.	Interest and dividends taxable at 5.0%	38
39.	Total taxable 8.5% and 12% capital gains	39
40.	Available short-term losses for carryover in 2024	40

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2023 Schedule INC

MA23INC011555

RIYA	SHAH	751403003	
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	302	6292	247		W2

TOTALS	
--------	--

302

6292

247

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2023 Schedule NTS-L-NRPY

MA23021011555 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	1860
2.	Adjustments to income	2	
3.	Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	1860
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	38453
8.	Total income. Combine lines 3 through 7	8	40313
9.	Additional adjustments to income while a nonresident/part-year resident	9	
10.	Massachusetts Adjusted Gross Income (AGI)	10	40313
	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-NI	R/PY, line 4b) by \$1,750	
	and add \$25,200 to that amount	12	
13.	No Tax Status threshold	13	
14.	Income for Limited Income Credit	14	
15.	Tax before adjustments	15	
16.	Tax for Limited Income Credit	16	
17.	Limited Income Credit	17	





2023 Schedule E

MA23013041555

RIYA SHAH 751403003 Income or Loss from Real Estate and Royalties Income 1. Rents received 1 480 2. Royalties received 2 Expenses 3. Advertising 3 4. Auto and travel 4 550 5. Cleaning and maintenance 5 6. Commissions 6 7 7. Insurance 8. Legal and other professional fees 8 9 9. Management fees 10. Mortgage interest paid to banks, etc. 10 11. Other interest 11 1657 12. Repairs 12 13. Supplies 1855 13 14. Taxes 14 15. Utilities 15 850 16. Other expenses 16 17. Add lines 3 through 16 17 4912 18. Depreciation expense or depletion 18 4912 19. Total expenses. Add lines 17 and 18 19 -4432 20. Income or loss from rental real estate or royalty properties 20 21 -443221. Deductible rental real estate loss 22. Income. Enter positive amounts shown on line 20 22 -4432 23. Losses. Add royalty losses from line 20 and real estate losses from line 21 23 -4432 24. Rental real estate and royalty income or loss 24

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2023 Schedule E, pg. 2

MA23013051555

751403003

Income or Loss from Partnerships and S Corporations 25. Passive loss allowed

	· · ·	
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	
Inco	ome 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.		49
Inco	ome 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

751403003

Farm Income

54. Net farm rental income or loss Summary		54	
	Income or loss. Combine lines 24, 35, 49, 53 and 54	55	-4432
56.	Massachusetts differences Enclose statements	56	-
57.	Abandoned building renovation deduction	57	
58.	Total income or loss. Combine lines 55 through 57	58	-4432





2023 Schedule E-1

MA23013011555

RIYA SHAH 751403003 H NO.167/2, ROAD NO 28, JI H NO.167/2, ROAD NO 28, JITIN VILLA SCHEME Check one: X Real estate Royalty X Rental property used for short-term rentals

Income or Loss from Real Estate and Royalties

Inco	ome		
1.	Rents received	1	480
2.	Royalties received	2	
Exp	enses		
3.		3	
4.	Auto and travel	4	
5.	Cleaning and maintenance	5	550
6.	Commissions	6	
7.	Insurance	7	
8.	Legal and other professional fees	8	
9.	Management fees	9	
10.	Mortgage interest paid to banks, etc	10	
11.	Other interest	11	
12.	Repairs	12	1657
13.	Supplies	13	1855
14.	Taxes	14	
15.	Utilities	15	850
16.	Other expenses	16	
17.	Add lines 3 through 16	17	4912
18.	Depreciation expense or depletion	18	
19.	Total expenses. Add lines 17 and 18	19	4912
20.	Income or loss from rental real estate or royalty properties	20	-4432
21.	Deductible rental real estate loss	21	-4432
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	-4432
24.	Rental real estate and royalty income or loss	24	-4432
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

Other Interest and Dividends Excluded Statement

Attach to your return

Statement EXCL

	as Shown on Return SHAH		Security No . 40−3003
1 2 3 4 5 6 7	Any interest on U.S. debt obligations (including its territories or dependencies) Any interest and dividends taxed directly to Massachusetts estates and trusts Any distribution which is a return of capital included in total gross dividends, Schedule B, line 2 Any exempt portion of interest or dividends from a mutual fund included in Schedule B, lines 1, 2 or 3 Any interest or dividends from obligations of the Commonwealth of Massachusetts or its political subdivisions Any dividends from current earnings of a corporate trust taxed directly on Massachusetts Form 3F. Any interest on pre-retirement distributions from state and municipal contributory pension plans	1 2 3 4 5 6 7	
8	Other:	8	
	Massachusetts Nonresident and Part-year Resident Excludable Inter- Note: Only use this worksheet if you are not filing as a full year Massachusetts res Total ordinary interest & dividends from Schedule B lines 1, 2, and 3 Enter interest and dividends included on line A which you received while living in Massachusetts from all sources, or were directly connected with business activity in Massachusetts	ident. · ·	16

maiw1101.SCR 01/04/23