

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 num	per
GAYATRI RATNAMALA BELAGAM			090532857	
If a joint return, spouse's first name and initial	Last	name	Spouse's Social Security	number
Present street address (and apartment number)				
3700 CAPITAL CIRCLE S.E				
City/Town/Post Office	State	Zip	Filing status: Single	Married filing jointly
TALLAHASSEE	${ t FL}$	32311	Married filing separately	/ O Head of household
 Massachusetts use tax (from Form 1, line 34, or Massachusetts income tax withheld (from Form Refund amount (from Form 1, line 53, or Form 1 Tax due (from Form 1, line 54, or Form 1-NR/PY 	1, line 38, or Form I-NR/PY, line 57)	1-NR/PY, line 42)		9
Part 2. Declaration and Signature (Under pains and penalties of perjury, I declare that I I Return Originator and that the amounts above agree this information is true, correct and complete. I consesent to the Massachusetts Department of Revenue by the transmitter when my electronic return has been at the return can be corrected and re-transmitted. If I have my tax liability, I will remain liable for the tax liability at	of Taxpayer have reviewed the ir with the amounts sl int that my return, in y my Electronic Reti ccepted. In the ever we filed a balance di	nformation on my hown on my 2023 cluding this decla urn Originator. I au at that it is rejected ue return, I unders	return with the information I have provid Massachusetts return. To the best of my ration and accompanying schedules, for uthorize DOR to inform my Electronic Rell, I authorize DOR to identify the reason stand that if DOR does not receive full a	y knowledge and belief ms and statements be eturn Originator and/or s for rejection so that
Your signature		Date	Spouse's sig	nature 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
		04152024	843171	965	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	04152024	8431719	65	self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
SYAM PRIYA RAM SAGAR GUPTA 245 ROONEY CT	E BRUNSWICK	NJ	08816	

IF YOU ARE MAILING THE FORM PV WITH THE PAYMENT BY ITSELF, MAIL IT WITH THE PAYMENT TO:

MASSACHUSETTS DEPARTMENT OF REVENUE

PO BOX 419540

BOSTON, MA 02241-9540

DETACH HERE

2023 Form PV

Magazahugatta Ingama Tay Paymont Vaughar

Massachusetts Income Tax Payment Voucher

Payment for period end date (r	mm/dd/yyyy) Tax type	Voucher type	ID type	Vendor co	de
12/31/2023	053	01	005	1555	
Name of taxpayer		Social Security n	umber	Amount en	closed
GAYATRI RATNAMALA	BELAGAM	090532857		\$	59.00
Name of taxpayer's spouse		Social Security n	number of taxpayer's spou	se	
Street address		City/Town		State	Zip
3700 CAPITAL CIRCI	LE S.E	TALLAHASSE	ΞE	${ t FL}$	32311
Phone		E-mail		Fill in if nan	ne/address changed since 2022
617-708-7515		GAVATRIR26	SOROCMATT, COM		

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 419540, Boston, MA 02241-9540.









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

GAYATRI RATNAMAL **BELAGAM**

3700 CAPITAL CIRCLE S.E

090532857

TALLAHASSEE

FL 32311

Fill in if: Amended return Federal amendment Amended return due to IRS BBA Partnership Audit

State Election Campaign Fund: \$1 You \$1 Spouse TOTAL Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula You Spouse You Spouse Taxpayer deceased Fill in if under age 18 You Spouse Fill in if name change You Spouse a. Total federal income Fill in if noncustodial parent 8681 Fill in if filing Schedule TDS b. Federal adjusted gross income 8681 1. Filing status (select one only): Fill in if filing Schedule FCI X Single Married filing jointly Fill in if reporting crypto currency

Married filing separate return

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

2. Exemptions

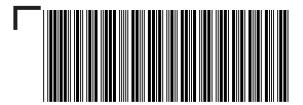
a. Personal exemptions 2a 4400 \times \$1.000 = **2b** b. Number of dependents. (Do not include yourself or your spouse.) Enter number c. Age 65 or over before 2024 You + Spouse = \times \$700 = **2c** d. Blindness You + Spouse = \times \$2,200 = **2d** e. Medical/dental 2e 2f f. Adoption g. Total exemptions. 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

617-708-7515

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST





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3.	Wages, salaries, tips	3	8681
4.	Taxable pensions and annuities	4	
5.	Mass. bank interest: a. – b. exemption	= 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	
8b.	Mass. lottery winnings	8b	
9.	Other income from Schedule X, line 7	9	
10.	TOTAL 5.0% INCOME	10	8681
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	11a	664
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	664
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0	" 17	8017
17. 18.	5.0% INCOME AFTER DEDUCTIONS . Subtract line 16 from line 10. Not less than "0 Exemption amount	" 17 18	8017 4400
17. 18. 19.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0 Exemption amount5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0	" 17 18 " 19	8017
17. 18. 19. 20.	 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0 Exemption amount 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0 INTEREST AND DIVIDEND INCOME 	7" 17 18 19 20	8017 4400 3617
17. 18. 19. 20. 21.	 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0 Exemption amount 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0 INTEREST AND DIVIDEND INCOME TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 	7" 17 18 19 20 21	8017 4400
17. 18. 19. 20.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0 Exemption amount 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0 INTEREST AND DIVIDEND INCOME TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiple states than "0 income."	17 18 19 20 21 iply line 21 and the	8017 4400 3617 3617
17. 18. 19. 20. 21.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0 Exemption amount 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0 INTEREST AND DIVIDEND INCOME TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiamount in Schedule D, line 21 by .0585	7" 17 18 19 20 21	8017 4400 3617
17. 18. 19. 20. 21.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0 Exemption amount 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0 INTEREST AND DIVIDEND INCOME TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and mult amount in Schedule D, line 21 by .0585 INCOME FROM SCHEDULE B. Not less than "0."	17 18 19 20 21 iply line 21 and the	8017 4400 3617 3617
17. 18. 19. 20. 21.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0 Exemption amount 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0 INTEREST AND DIVIDEND INCOME TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and mult amount in Schedule D, line 21 by .0585 INCOME FROM SCHEDULE B. Not less than "0." a. × .085 = 23a	17 18 19 20 21 iply line 21 and the	8017 4400 3617 3617
17. 18. 19. 20. 21.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0 Exemption amount 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0 INTEREST AND DIVIDEND INCOME TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and mult amount in Schedule D, line 21 by .0585 INCOME FROM SCHEDULE B. Not less than "0."	17 18 19 20 21 iply line 21 and the	8017 4400 3617 3617

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





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Massachusetts Resident Income Tax Return 090532857

24.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if f	filing Schedule D-IS	24	
	Fill in if any excess exemptions were used in calculating lines 20, 23 c	or 24		
25.	Credit recapture amount (from Credit Recapture Schedule)		25	
26.	Additional tax on installment sale		26	
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28			
28.	TOTAL INCOME TAX.			
	a. Income tax. Add lines 22 through 26	28a	181	
	b. 4% Surtax. (from Schedule 4% Surtax, line 7)	28b		
	c. Total tax. Add lines 28a and 28b		28	181
29.	Limited Income Credit		29	113
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	h 31 from line 28. Not les	ss than "0" 32	68
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 throu	gh 36 37	68
38.	a. Massachusetts income tax withheld from Form(s) W-2	38a	9	
	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	9





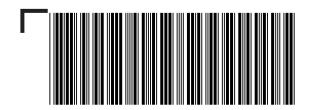
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MA23001041555
Massachusetts Resident Income Tax Return
090532857

39.	2022 overpayment applied to your 2023 estimate	ted tax		39		
40.	2023 Massachusetts estimated tax payments			40		
41.	Payments made with extension			41		
42.	Amended return only. Payments made with or	iginal return. Not less than "0"		42		
43.	Earned Income Credit. a. Number of qualifying	children b. Amount from U	J.S. return \times .40 :	= 43		
	Note: You cannot claim the Earned Income Cre	dit if your filing status is married	I 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.		× \$310 :	- 46		
47.	Other Refundable Credits		λ ψ010 -	47		
48.	Total Refundable Credits. Add lines 43 through	h 47		48		
49.	Excess Paid Family Leave Withholding	11 7/		49		
50.	TOTAL. Add lines 38 through 42 and lines 48 at	nd 10		50		9
51.	Overpayment. Subtract line 37 from line 50	110 +0		51		9
52.	Amount of overpayment you want applied to you	our 2024 estimated tay		52		
53.	Refund. Subtract line 52 from line 51. Mail to: N		000, Boston, MA 02204	53		
	Direct deposit of refund. Type of account	checking				
		savings				
	RTN # account #					
54.	Tax due. Pay online at www.mass.gov/dor/pa	ayonline. Mail to: Mass. DOR, F	O Box 7003, Boston, MA 02204	54		59
	Interest Penalty	M-2210 amt.		X	EX enclose	
					Form M-2210	
May t	he Department of Revenue discuss this return wi	ith the preparer shown here?				
•	ot want preparer to file my return electronically	an the proparor shown here:	(this may delay your refund)	F	Paid preparer's	
	paid preparer's name			If-employed S		
	AM PRIYA RAM SAGAR GUPT	٦۵	04152024		20208270	2
	preparer's signature	-44	Paid preparer's phone		Paid preparer's El	
i uiu į	oroparor o orginaturo		678-965-9522		34-31719	
			010 000 002	C	, , , , , , , , , ,	

SYAM PRIYA RAM SAGAR GUPTA

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





2023 Schedule INC MA23INC011555

GAYATRI RATNAMAL BELAGAM 090532857

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
391833695	9	8681	664		W2

TOTALS 9 8681 664





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

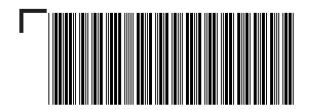
1-NR/PY. Failure to do so will delay the processing of your return.

GAYATRI RATNAMAL **BELAGAM** 090532857 08261999 1a. Date of birth 1 1b. Spouse's date of birth 1c. Family size Federal adjusted gross income 2 8681 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. No MCC/None See instructions if, during 2023, you turned 18, you X Full-year MCC Part-year MCC 3a You: were a part-year resident or a taxpayer was deceased. 3a Spouse: Full-year MCC Part-year MCC No MCC/None If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6. 4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2023, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5. 4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below) Spouse You You 4b. MassHealth. Fill in and go to line 5 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 Spouse You 4e. Other program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net You Spouse is not considered insurance or minimum creditable coverage. 4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

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 090532857 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 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 June Oct Nov Dec. April May July Aug. Sept. Spouse: Jan. Feb. March May June July Sept. Oct. Nov. Dec. April Aug.

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 heal	th insurance based 8a You	Yes	No
on your sincerely held religious beliefs that cause you to object to substantially all forms of tre	eatment covered by		
health insurance?	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 8h, skin the remainder of this schedule and continue completing your tay return	n If you answer Ves to line 8h go to line	o 0	

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
 Spouse
 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.





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GAYATRI RATNAMAL BELAGAM

090532857

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 requirements10 YouYesNoas determined by completing the Schedule HC Worksheet for Line 10 in the instructions?SpouseYesNo

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 HC11 YouYesNoWorksheet for Line 11 in the instructions?YesNo

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

12 You

Yes

No
as determined by completing the Schedule HC Worksheet for Line 12 in the instructions?

Yes

No

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

Complete Only If You Are Filing An Appeal

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

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

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

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

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

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





2023 M-2210MA23653011555 Underpayment of Massachusetts Estimated Income Tax

GAYATRI RATNAMALA BELAGAM

090532857

You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2024 You were a resident of Massachusetts for 12 months and not liable for taxes during 2022.

Your estimated payments and withholding equal or exceed your 2022 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

	0 0, 1,					
1.	2023 tax				1	181
2.	Total credits				2	113
3.	Balance				3	68
4.	Enter 80% of line 3 or 66.667% of line 3 if you are a qualified	l farmer	or fisherman		4	54
5.	Enter 2022 tax liability after credits				5	
6.	Enter the smaller of line 4 or line 5				6	
				 Installment 	t due dates –	
7.	Installment due dates.		a. April 15, 2023	b. June 15, 2023	c. Sept. 15, 2023	d. Jan. 15, 2024
	Fiscal year filers, see instructions	7	04152023	06152023	09152023	01152024
8.	Divide the amount in line 6 by the number of installments rec	quired				
	for the year. Enter the result in the appropriate columns	8				
9.	Estimated taxes paid and taxes withheld for each installment	9	2	2	2	3
10.	Overpayment of previous installments	10				
11.	Total	11				
12.	Overpayment	12				
13.	Underpayment	13				





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AREA RESERVED FOR 2-D BARCODE

GAYATRI RATNAMALA BELAGAM

090532857

Part 2. Figuring your underpayment penalty

14.	Enter the date you paid the amount in line 13 or the 15th	
	day of the 4th month after the close of the taxable year,	
	whichever is earlier	14
15.	Number of days from the due date of installment to the	
	date shown in line 14	15
16.	Number of days in line 15 after 4/15/23 and before 7/1/23	16
17.	Number of days in line 15 after 6/30/23 and before 10/1/23	17
18.	Number of days in line 15 after 9/30/23 and before 1/1/24	18
19.	Number of days in line 15 after 12/31/23 and before 4/15/24	19
20.	Underpayment in line 13 × (number of days in line 16 ÷	
	365) × 8%	20
21.	Underpayment in line 13 × (number of days in line 17 ÷	
	365) × 8%	21
22.	Underpayment in line 13 × (number of days in line 18 ÷	
	365) × 9%	22
23.	Underpayment in line 13 × (number of days in line 19 ÷	
	365) × 9%	23
24.	Penalty, Add all amounts shown in lines 20 through 23.	

24

SEE STMT





2023 M-2210 pg. 3MA23653031555
Underpayment of Massachusetts Estimated Income Tax

GAYATRI RATNAMALA BELAGAM

090532857

Part	t 3. Annualized income install	ment m	ethod	Installmen	t due dates	
1.	Taxable 5.0% income each period (including long-term		Jan. 1-March 31	Jan. 1-May 31	Jan. 1-August 31	Jan. 1-Dec. 31
	capital gain income taxed at 5.0%)	1				
2.	Annualization amount	2	4	2.4	1.5	1
3.	Multiply line 1 by line 2	3				
4.	Tax on amount in line 3. Multiply line 3 by .05	4				
5.	Taxable 8.5% income each period	5				
6.	Annualization amount	6	4	2.4	1.5	1
7.	Multiply line 5 by line 6	7				
8.	Tax on amount in line 7. Multiply line 7 by .085	8				
9.	Taxable 12% income each period	9				
10.	Annualization amount	10	4	2.4	1.5	1
11.	Multiply line 9 by line 10	11				
12.	Tax on amount in line 11. Multiply line 11 by .12	12				
13.	Total tax. Add lines 4, 8, and 12	13				
14.	Total credits	14				
15.	Total tax after credits	15				
16.	Applicable percentage	16	20%	40%	60%	80%
17.	Multiply line 15 by line 16	17				
18.	Enter the combined amounts of line 24 from all preceding	g periods	18			
19.	Subtract line 18 from line 17. Not less than "0"	19				
20.	Divide line 6 of Form M-2210 by 4 and enter result in each	ch				
	column	20				
21.	Enter the amount from line 23 of this worksheet for the p	receding colur	mn 21			
22.	Add lines 20 and 21	22				
23.	If line 22 is more than line 19, subtract line 19 from line 2	22.				
	Otherwise enter "0"	23				
24.	Enter the smaller of line 19 or line 22 here and on Form					
	M-2210, line 8	24				

New Jersey Nonresident Income Tax Return

2023 NJ-1040NR

For Privacy Act Notification, See Instructions

NJ-1040NR 2023 Page 1



For Taxable Year January 1, 2023 - December 31, 2023 or Other Tax Year Beginning ______, 2023 Ending ______, 2024

Your Social Security Number 090532857

 $Last\ Name,\ First\ Name,\ Initial\ (\textit{Joint filers enter first name and middle initial of each.}\ \ Enter\ spouse/CU\ partner\ last\ name\ only\ if\ different.)$

BELAGAM GAYATRI RATNAMALA

Spouse's/CU Partner's Social Security Number

State of Residency (outside NJ) **MASSACHUSETTS**

Home Address (Number and Street, incl. apt. # or rural route) 3700 CAPITAL CIRCLE SE

Driver's License # (Voluntary)

City, Town, Post Office TALLAHASSEE

ZIP Code FL32311

This is an amended return

Federal extension application attached or enter confirmation number

The address above is a foreign address

Your address has changed

Gubernatorial

Elections Fund

Death certificate for deceased taxpayer is attached (See instructions)

I authorize the Division of Taxation to discuss my return and enclosures with my preparer

If you were a New Jersey resident for ANY part of the tax year, NJ Residency Status

give the period of New Jersey residency.

Do you want to designate \$1 of your taxes for this fund? If joint

return, does your spouse/CU partner want to designate \$1? Note: If you check the "Yes" box(es), it will not increase your tax or

reduce your refund.

From:

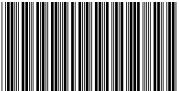
Yes Yes No No

To:

1555



NJ-1040NR 2023 Page 2



Name(s) as shown on Form NJ-1040NR

BELAGAM GAYATRI RATNAMALA

Your Social Security Number

090532857

1555

Filing	Status
(Check	only ONE box)

Single

×

2.	Married/CU Couple, filing joint return								
3.	Married/CU Partner, filing separate return								
4.	Head of Household	Name and SSN of Spouse	e/CU Partner						
5.	Qualifying Widow(er)/Surviving CU Partner								
Е									
	mptions Regular Self	Spouse/CU Partne	ar.	Domestic	6.	1			
	Age 65 or over Self	Spouse/CU Partne		Partner	7.				
8.	Blind or Disabled Self	Spouse/CU Partne			8.				
9.	Veteran Exemption Self	Spouse/CU Partne			0.			9.	
	Number of your qualified dependent children	Spoulse Co Turino					10.	<i>7.</i>	
	Number of other dependents						11.		
	Dependents attending colleges (See Instructions)				12.				
	For line 13a – Add lines 6, 7, 8, and 12. For line 13b – Add lines	s 10 and 11.			13a.	1	13b.	13c.	
	For line 13c – Enter amount from line 9.					_			
Dep	endent Information								
14.	Dependent's Last Name, First Name, Middle Initial	Dependen	it's Social Sec	urity Number		Birth '	Year		
	a								
	b								
	c								
	d								
			COL A AMOUN	IT OF CROSS INC	OME (EVERY)	WIEDE) C	OL D. AMOUNTED	OMNEW IEDGEV COURCES	
			COL. A - AMOUN	IT OF GROSS INC		WHERE) C	OL. B - AMOUNT FR	OM NEW JERSEY SOURCES	
15.	Wages, salaries, tips, and other employee compensation		15.		8681	•	15.	8681	•
	Check box if you completed lines 69 through 75								
16.	Interest		16.			•	16.		•
17.	Dividends		17.			•	17.		•
18.	Net profits from business (Schedule NJ-BUS-1, Part I, line 4)		18.			•	18.		•
19.	Net gains or income from disposition of property (From line 68		19.			•	19.		•
20.	Net gains or income from rents, royalties, patents, and copyright	hts (Schedule NJ-BUS-1, Part II, line 4)	20.			•	20.		•
21.	Net gambling winnings (See Instructions)		21.			•	21.		•
22.	Taxable pensions, annuities, and IRA distributions/withdrawals	s	22.			•			
23.	Distributive Share of Partnership Income (Schedule NJ-BUS-1		23.			•	23.		•
24.	Net pro rata share of S Corporation Income (Schedule NJ-BUS	3-1, Part IV, line 4)	24.			•	24.		•
25.	Alimony and separate maintenance payments received		25.			•			
26.	Other – State Nature and Source		26.			•	26.		•
27.	TOTAL INCOME (Add lines 15 through 26)		27.		8681		27.	8681	

Name(s) as shown on Form NJ-1040NR

BELAGAM GAYATRI RATNAMALA

Your Social Security Number

090532857

1555

NJ-1040NR 2023 Page 3

••••						
	040	NV(132	3()	

28a.	Pension/Retirement Exclusion (See Instructions)	28a.			
28b.	Other Retirement Income Exclusion (See Worksheet and Instructions)	28b.		28b.	
28c.	Total Exclusion Amount (Add line 28a and line 28b)	28c.		28c.	
29.	Gross Income (Subtract line 28c from line 27)	29.	8681 .	29. 8681	
30.	Total Exemption Amount (See Instructions)	30.	1000 .		
31.	Medical Expenses (See Worksheet and Instructions)	31.			
32.	Alimony and separate maintenance payments	32.			
33.	Qualified Conservation Contribution	33.			
34.	Health Enterprise Zone Deduction	34.			
35.	Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, line 11)	35.	0 .		
36.	Organ/Bone Marrow Donation Deduction (See instructions)	36.			
37a.	NJBEST Deduction	37a.			
37b.	NJCLASS Deduction	37b.	•		
37c.	NJ Higher Education Tuition Deduction	37c.	•		
38.	Total Exemptions and Deductions (Add lines 30 through 37c)	38.	1000 .		
39.	Taxable Income (Subtract line 38 from line 29, column A)	39.	7681 .		
40.	Tax on amount on line 39 (From Tax Table)	40.	•		
41.	Income Percentage B. (line 29) / A. (line 29) = $\underline{100.00}$ %				
42.	New Jersey Tax (Multiply amount from line 40 by income percentage from line 41)			42.	
43.	Sheltered Workshop Tax Credit (Enclose GIT-317. See Instructions)			43.	
44.	Gold Star Family Counseling Credit (See Instructions)			44.	
45.	Credit for Employer of Organ/Bone Marrow Donor (See instructions)			45.	
46.	Total Credits (Add lines 43, 44, and 45)			46.	
47.	Balance of Tax After Credits (Subtract line 46 from line 42)			47.	
48.	Interest on Underpayment of Estimated Tax.			48.	
	Check box if Form NJ-2210NR is enclosed				
49.	Total Tax Due (Add line 47 and line 48)			49.	
50.	Total New Jersey Income Tax Withheld (From enclosed Forms W-2 and 1099) (Part-year nonresidents, see instructions)	50.	503 .		
51.	New Jersey Estimated Tax Payments/Credit from 2022 return	51.		Also enter on line 51:	
52.	Tax paid on your behalf by Partnership(s)	52.		 Payments made in connection with sale of NJ real property 	
53.	Excess NJ UI/WF/SWF Withheld (Enclose Form NJ-2450)	53.		 Payments by S corporation for 	
54.	Excess NJ Disability Insurance Withheld (Enclose Form NJ-2450)	54.		nonresident shareholder	
55.	Excess NJ Family Leave Insurance Withheld (Enclose Form NJ-2450)	55.			
56.	Pass-Through Business Alternative Income Tax Credit (See instructions)	56.	•		

NJ-1040NR



Name(s) as shown on Form NJ-1040NR

BELAGAM GAYATRI RATNAMALA

Your Social Security Number

090532857

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2023	
Page 4	040NV04230

57.	Total Payments/Credits (Add lines 50 through 56)				57.	503 .		
58.					58.	•		
59.	59. If line 57 is more than line 49, you have an overpayment. Subtract line 49 from line 57 and enter the overpayment				59.	503 .		
60.	60. Amount from line 59 you want to credit to your 2024 tax				60.			
61.	Amount you want to credit to:							
	(A) N.J. Endangered Wildlife Fund		61A.		. NOTE:			
	(B) N.J. Children's Trust Fund		61B.		An entry on lines 60 through 61F v reduce your tax refund			
	(C) N.J. Vietnam Veterans' Memorial Fund 61C.				reduce your and rere			
	(D) N.J. Breast Cancer Research Fund	61D.						
	(E) U.S.S. N.J. Educational Museum Fund		61E.					
	(F) Designated Contribution	Code	61F.					
62.	Total Adjustments to Tax Due/ Overpayment (Add lines 60 through 61F)				62.			
63.	. Balance due (If line 58 is more than zero, add line 58 and 62)				63.			
64.	Refund amount (If line 59 is more than zero, subtract line	62 from line 59)			64.	503 .		

Under 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. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.					
use's/CU Partner's Signature (if filing jointly, BOTH must sign)	State of New Jersey - TGI Division of Taxation Revenue Processing Center PO Box 244 Trenton, NJ 08646-0244				
Federal Identification Number	11011011, 110 000 10 02 11				
	You can also make a payment on our website:				
P02082703	nj.gov/taxation				
Firm's Federal Employer Identification Number					
84-3171965					
	other than taxpayer, this declaration is based on all use's/CU Partner's Signature (if filing jointly, BOTH must sign) Federal Identification Number P02082703 Firm's Federal Employer Identification Number				

Name(s) as show	Name(s) as shown on Form NJ-1040NR Your Social Security Number								
BELAGAM GAYATRI RATNAMALA						0905	32857		
Part I Net Gains or Income From Disposition of Property List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible as reported on federal Schedule D.									
(a) Kind of property and description (b) Date aquired (Mo., day, yr.) (c) Date sold (Mo., day, yr.) (d) Gross sales price basis as adju (see instruction and expense of							sted (f) Gain or (loss) ons) (d less e)		ss)
65.									
							Ħ		İ
66. Capital Ga	ins Distribution						66.		
67. Other Net	Gains						67.		
68. Net Gains	(Add lines 65, 66, and 67) (E	nter here and or	n line 19) (If loss	s, enter zero)			68.		
Part II	Allocation of Wage and Sa Income Earned Partly Insi Outside New Jersey	ide and No	ansacted or if ot ote: Residents	f compensation de ther basis of alloca of states that impo e completing Part	ation is	used.			
69. Amount re	ported on line 15 in column A	required to be a	allocated				69.		
70. Total days	in taxable year						70.		
71. Deduct no	nworking days (Sundays, Sat	urdays, holidays	s, sick leave, va	cation, etc.)			71.		
72. Total days	worked in taxable year (subtr	act line 71 from	line 70)				72.		
73. Deduct day	ys worked outside New Jerse	y					73.		
74. Days work	ed in New Jersey (subtract lir	ne 73 from line 7	72)				74.		
75. Allocation	Formula	X (Ente	er amount from I	= line 69) (Salary	/ earne	ed inside N.J.)	`	e this amount on i, col. B)	
Part III	Allocation of Business Income to New Jersey	(S	ee instructions i	if other than Form	ıula Ba	sis of allocation i	s used.)	
l	ation Percentage (From Sche	,							
Enter below the line number and amount of each item of business income reported in column A that is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.									
Fror	n Line No \$. x	% = \$					
Fror	n Line No \$		х	% = \$ <u></u>					
Fron	n Line No \$. x	% = \$					