



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 PRIYA SINGH	Last name	Your Social Security number 284779146
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
Present street address (and apartment number) 4122 AVALON DRIVE		
City/Town/Post Office ACTON	State MA	Zip 01720
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	23227
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	1014
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	1139
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57)	5	125
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
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Part 3. Declaration and Signature of Electronic Return Originator (ERO)

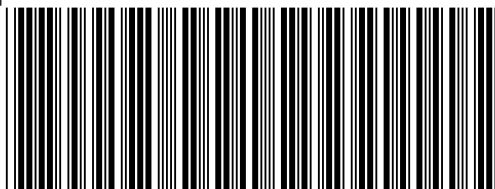
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.)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

ERO's signature and SSN or PTIN	Date	EIN		<input type="radio"/> Fill in if self-employed
	04132024	843171965		
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	<input type="radio"/> Fill in if also paid preparer
GLOBAL TAXES LLC 245 ROONEY CT	E BRUNSWICK	NJ	08816	

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

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

Paid preparer's signature and SSN or PTIN	Date	EIN		<input type="radio"/> Fill in if self-employed
P02082703	04132024	843171965		
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
SIAM PRIYA RAM SAGAR GUPTA 245 ROONEY CT	E BRUNSWICK	NJ	08816	



2023 Form 1-NR/PY

MA23006011555

Massachusetts Nonresident/Part-Year Resident
Income Tax Return

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

Year beginning

Ending

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284779146

4122 AVALON DRIVE

ACTON

MA 01720

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 42739

b. Federal adjusted gross income 42739

1. Filing status (select one only): Single

Married filing jointly

Married filing separate return NRA

Head of household

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

2. Part-year residents. Enter dates as Massachusetts resident: From 01012023 To 08312023

3. Total days as Massachusetts resident 243 ÷ 365 = .6658 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

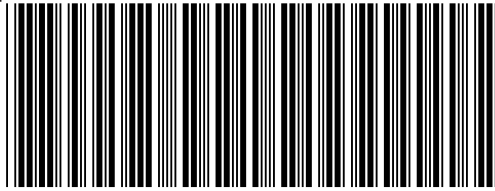
Date

Spouse's signature

Date

609-721-8287

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

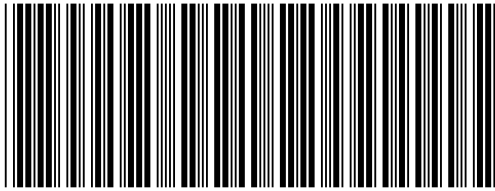


2023 Form 1-NR/PY, pg. 2

MA23006021555
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
284779146

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 2024 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	23104
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	123
12. TOTAL 5.0% INCOME		12	23227
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



2023 Form 1-NR/PY, pg. 3

MA23006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

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14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

- a. Total 5.0% income 14a
- b. Interest income 14b
- c. Total capital gain income 14c
- d. Total income this return 14d
- e. Non-Massachusetts source income. **Not less than "0"** 14e
- f. Total income 14f
- g. Deduction and exemption ratio 14g

15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement 15a

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 2023 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

21. 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. **Not less than "0"** 21 23227

22. Exemption amount. a. 4400 22 2930

23. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. **Not less than "0"** 23 20297

24. INTEREST AND DIVIDEND INCOME 24

25. TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24 25 20297

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 1014

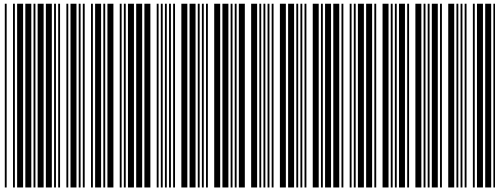
27. INCOME FROM SCHEDULE B. Not less than "0."

a. x .085 = 27a

b. x .12 = 27b

TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 27a and 27b 27

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

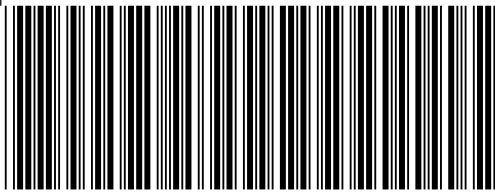


2023 Form 1-NR/PY, pg. 4

MA23006041555
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
284779146

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.			
a. Income tax. Add lines 26 through 30	32a	1014	
b. 4% Surtax. (from Schedule 4% Surtax, line 7)	32b		
c. If line 32b is greater than 0, enter the amount of Massachusetts income tax paid on your behalf on a Form MA NRCR, Nonresident Composite Return. Otherwise, enter 0	32c		
Total tax. Subtract line 32c from the total of lines 32a and 32b		32	1014
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	1014
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	1014
42. a. Massachusetts income tax withheld from Form(s) W-2	42a	1139	
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	1139

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



2023 Schedule X

MA23SXX011555

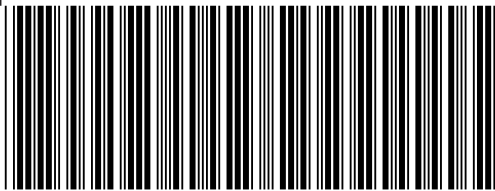
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Schedule X. Other Income

1. Alimony received	1	
2. Taxable IRA/Keogh and Roth IRA conversion distributions	2	
3. Other gambling winnings. Not less than "0." Certain gambling losses are deductible under Massachusetts law	3	
4. Fees and other 5.0% income. Not less than "0"	4	123
5. PFML taxable distributions	5	
6. Excess business loss adjustment	6	
7. Total other 5.0% income. Add lines 1 through 6. Not less than "0"	7	123



2023 Schedule INC

MA23INC011555

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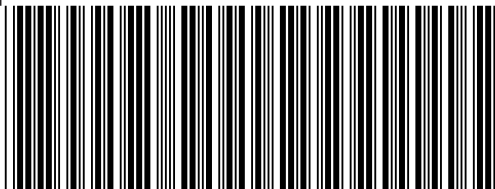
Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
510009810	898	18285			W2
041679980	241	4819			W2

TOTALS

1139

23104



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.

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1a. Date of birth 12171995 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 42739

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

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

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

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

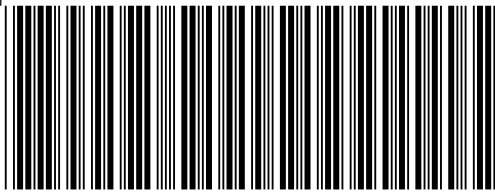
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	You	Spouse
4b. MassHealth. Fill in and go to line 5	<input checked="" type="checkbox"/> You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	You	Spouse
4d. U.S. Military (including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

284779146 MA23029021555

You might be eligible for low- or no-cost health insurance coverage.

If you (and/or your spouse, if married filing jointly) do not have health insurance coverage, you might be eligible for health insurance coverage programs made available by the Commonwealth of Massachusetts. By filling in the oval below, you authorize DOR to share information from your tax return and attached schedules with the Health Connector. If you are married filing jointly, both spouses must check the box for the Health Connector to receive all of your information. The Health Connector will assess your eligibility for those coverage options, including low- or no-cost coverage, and contact you with information. See instructions.

You: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Spouse: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Your Health Insurance

6. Was your income in 2023 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2023. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2023, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only** if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2023. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2023, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

Months Covered By Health Insurance

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

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2023. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8a. **Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? 8a You Yes No
Spouse Yes No

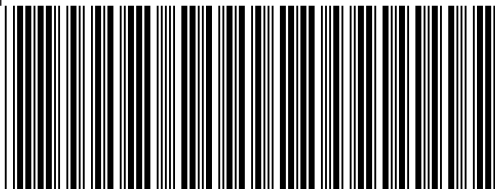
If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2023 tax year? 8b You Yes No
Spouse Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2023 tax year? 9 You Yes No
Spouse Yes No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.



2023 Schedule HC, pg. 3

MA23029031555

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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 2023 tax year.

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

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

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

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

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

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

Complete Only If You Are Filing An Appeal

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

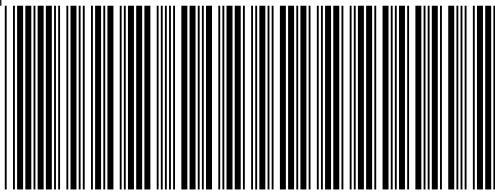
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2023 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing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

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

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

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

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



2023 Schedule NTS-L-NRPY

MA23021011555

No Tax Status and Limited Income Credit

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

1. Total 5.0% income	1	23227
2. Adjustments to income	2	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	23227
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	19512
8. Total income. Combine lines 3 through 7	8	42739
9. Additional adjustments to income while a nonresident/part-year resident	9	
10. Massachusetts Adjusted Gross Income (AGI)	10	42739
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	



DELAWARE 2023

DIVISION OF REVENUE F O R M PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



For Fiscal Year beginning _____ and ending _____ Amended Return
Must include page 3

Your Taxpayer ID
2 8 4 7 7 9 1 4 6

Spouse Taxpayer ID

Filing Status (Must check one)
 Form PIT-UND Attached **1. X** Single, Divorced, Widow(er) **3.** Married & Filing Separate Forms

Your First Name **M.I.** Last Name Suffix
 PRIYA SINGH
 Spouse First Name **M.I.** Last Name Suffix

Claimed as Dependant on someone else's return **2.** Joint **5.** Head of Household

Present Home Address (Number and Street) Apartment #
 4122 AVALON DRIVE
 City State Zip Code
 ACTON MA 01720

Check if FULL-YEAR Non-Resident in 2023
 If you were a part-year resident in 2023, give the dates you resided in Delaware:
 09-01-2023 12-31-2023
 mm-dd-yyyy mm-dd-yyyy

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

	FEDERAL COLUMN A	DELAWARE SOURCE INCOME/LOSS COLUMN B
1. WAGES, SALARIES, TIPS, ETC.	42616.00	19512.00
2. INTEREST	.00	.00
3. DIVIDENDS	.00	.00
4. STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES	.00	.00
5. ALIMONY RECEIVED	.00	.00
6. BUSINESS INCOME OR (LOSS) (See instructions)	.00	.00
7a. CAPITAL GAIN OR (LOSS)	.00	.00
7b. OTHER GAINS OR (LOSSES)	.00	.00
8. IRA DISTRIBUTIONS	.00	.00
9. TAXABLE PENSIONS AND ANNUITIES	.00	.00
10. RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.	.00	.00
11. FARM INCOME OR (LOSS)	.00	.00
12. UNEMPLOYMENT COMPENSATION (INSURANCE)	.00	.00
13. TAXABLE SOCIAL SECURITY BENEFITS	.00	.00
14. OTHER INCOME (State nature and source) OTHER INCOME FROM FEDERAL	123.00	0.00
15. TOTAL INCOME - Add Line 1 through Line 14	42739.00	19512.00
16. TOTAL FEDERAL ADJUSTMENTS (See instructions)	.00	.00
17. FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15	42739.00	19512.00

SECTION B - ADDITIONS

18. INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE	.00	.00
19. FIDUCIARY ADJUSTMENT, OIL DEPLETION	.00	.00
20. TOTAL - Add Line 18 to Line 19	.00	.00
21. Add Line 17 to Line 20	42739.00	19512.00

SECTION C - SUBTRACTIONS

22. INTEREST RECEIVED ON U.S. OBLIGATIONS	.00	.00
23. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions) If your Spouse had a Military Pension If You had a Military Pension	.00	.00
24. DELAWARE STATE TAX REFUND	.00	.00
25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.	.00	.00
26a. Taxable Social Security Benefits/Railroad	.00	.00
26b. 529 Contribution to Delaware-sponsored Tuition Program or ABLE Program	.00	.00
27. TOTAL Add Line 22 through Line 26b	.00	.00
28. Subtract Line 27 from Line 21	42739.00	19512.00
29. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	.00	.00
30a. COLUMN B- Subtract Line 29 from Line 28. This is your modified Delaware Source Income. Enter on Page 2, Line 42, Box A	19512.00	19512.00
30b. COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. Enter on Page 2, Line 37 and Line 42, Box B	42739.00	

BALANCE DUE WITH PAYMENT ENCLOSED (LINE 59) MAIL COMPLETED FORM TO:
 Delaware Division of Revenue
 PO Box 508, Wilmington, DE 19899-0508
 Make check payable to:
 Delaware Division of Revenue
 REV 01/15/24 PRO

REFUND (LINE 60) MAIL COMPLETED FORM TO:
 Delaware Division of Revenue
 PO Box 8710
 Wilmington, DE 19899-8710

ALL OTHER RETURNS MAIL COMPLETED FORM TO:
 Delaware Division of Revenue
 PO Box 8711
 Wilmington, DE 19899-8711



DELAWARE 2023

DIVISION OF REVENUE FORM
PIT-NON

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



SECTION D - DEDUCTIONS

31. ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See instructions)	31.	.00
32. ENTER FOREIGN TAXES PAID (See instructions)	32.	.00
33. ENTER CHARITABLE MILEAGE DEDUCTION (See instructions)	33.	.00
34. TOTAL - Add Line 31 through Line 33	34.	.00
35. ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	35.	.00
36. Subtract Line 35 from Line 34. Enter here and on Line 38.	36.	.00

SECTION E - CALCULATIONS

37. DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here	37.	42739 .00
38. If you elect the STANDARD DEDUCTION check here a. <input checked="" type="checkbox"/> Filing Statuses 1, 3, & 5 enter \$3250; Filing Status 2 enter \$6500; If you elect the DELAWARE ITEMIZED DEDUCTIONS check here b. Enter amount from Line 36.	38.	3250 .00
39. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See instructions) Check Box(es)- if SPOUSE was: 65 or over blind Check box(es) - if YOU were: 65 or over blind	39.	.00
40. TOTAL DEDUCTIONS - Add Line 38 to Line 39 and enter here	40.	3250 .00
41. TAXABLE INCOME - Subtract Line 40 from Line 37, and compute tax on this amount	41.	39489 .00
42. TAX LIABILITY COMPUTATION (See instructions)	42.	824 .00
A. Line 30a 19512 .00	PRORATION DECIMAL (See instructions)	Tax Liability from Tax Rate Table/ Schedule Amount
B. Line 30b 42739 .00	= 0 . 4 5 6 5 X	1804 .00
43a. PERSONAL CREDITS If you are Filing Status 3, see instructions. Enter number of exemptions listed on Federal return 1 x \$110 = 110 Multiply this amount by the proration decimal on Line 42 (x 0 . 4 5 6 5) and enter total here	43a.	50 .00
43b. CHECK BOX(ES) SPOUSE 60 or over (if filing status 2) SELF 60 or over Enter number of boxes checked on Line 43b x \$110 = Multiply this amount by the proration decimal on Line 42 (x) and enter total here	43b.	.00
44. TAX IMPOSED BY STATE OF Must attach copy of PIT-NNS and other state return - Part-Year Residents Only (See instructions)	44.	.00
45. OTHER NON-REFUNDABLE CREDITS (See instructions)	45.	.00
46. TOTAL NON-REFUNDABLE CREDITS - Add Line 43a through Line 45	46.	50 .00
47. BALANCE - Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter 0.	47.	774 .00
48. DELAWARE TAX WITHHELD - (Attach W-2s/1099s)	48.	956 .00
49. ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	49.	.00
50. S CORP PAYMENTS (See instructions)	50.	.00
51. REFUNDABLE BUSINESS CREDITS (See instructions)	51.	.00
52. CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST)	52.	.00
53. TOTAL REFUNDABLE CREDITS - Add Line 48 through Line 52	53.	956 .00
54. BALANCE DUE If Line 47 is greater than Line 53, Subtract Line 53 from Line 47 and enter here.	54.	.00
55. OVERPAYMENT If Line 53 is greater than Line 47, Subtract Line 47 from Line 53 and enter here.	55.	182 .00
56. CONTRIBUTIONS TO SPECIAL FUNDS (If electing a contribution, complete and attach PIT-NNS)	TOTAL 56.	.00
57. AMOUNT OF LINE 55 TO BE APPLIED TO 2024 ESTIMATED TAX ACCOUNT	ENTER 57.	.00
58. PENALTIES AND INTEREST DUE (If Line 54 is greater than \$800, see estimated tax instructions)	ENTER 58.	.00
59. NET BALANCE DUE - Add Line 54, Line 56, and Line 58	PAY IN FULL 59.	.00
60. NET REFUND - Subtract Lines 56, 57, and 58 from Line 55	ZERO DUE/TO BE REFUNDED 60.	182 .00

SECTION F - DIRECT DEPOSIT INFORMATION

If you would like your refund deposited directly to your checking or savings account, complete below. See instructions for details.

ACCOUNT TYPE	ROUTING NUMBER	ACCOUNT NUMBER
<input checked="" type="checkbox"/> CHECKING		
<input type="checkbox"/> SAVINGS	0 2 1 2 0 0 3 3 9	3 8 1 0 6 2 2 0 9 3 5 1

Is this refund going to or through an account that is located outside of the United States?

YES NO

BE SURE TO SIGN YOUR RETURN AND KEEP A COPY FOR YOUR RECORDS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

YOUR SIGNATURE _____ DATE _____

SPOUSE SIGNATURE _____ DATE _____

HOME PHONE NUMBER _____ BUSINESS PHONE NUMBER 609-721-8287

@ EMAIL ADDRESS _____

PAID PREPARER INFORMATION

SYAM PRIYA RAM SAGAR GUPTA 04/13/2024

PAID PREPARER SIGNATURE _____ DATE _____

ADDRESS 245 ROONEY CT E BRUNSWICK NJ

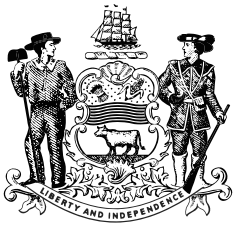
CITY STATE ZIP CODE

E BRUNSWICK NJ 08816

EIN, SSN or PTIN 843171965 PHONE NO. 678-965-9522

@ EMAIL ADDRESS

SYAM@GTAXFILE.COM



DELAWARE 2023

DIVISION OF REVENUE FORM

DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN



FOR AMENDED RETURNS ONLY

COLUMN B

61. TOTAL REFUNDABLE CREDITS - From Line 53	61.		.00
62. AMOUNT PAID ON ORIGINAL RETURN	62.		.00
63. SUBTOTAL - Add Lines 61 and 62	63.		.00
64. REFUND RECEIVED (If any, see instructions)	64.		.00
65. Estimated tax carryover and/or Special Funds contributions as shown on original return	65.		.00
66. Subtract Line 64 and Line 65 from Line 63	66.		.00
67. BALANCE DUE - If Line 47 is greater than Line 66, Subtract Line 66 from Line 47 and enter here	67.		.00
68. OVERPAYMENT - If Line 66 is greater than Line 47, Subtract Line 47 from Line 66 and enter here	68.		.00
69. AMOUNT OF LINE 68 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See Instructions)	69.		.00
70. PENALTIES AND INTEREST DUE	70.		.00
71. NET BALANCE DUE - Add Line 67 and Line 69 to Line 70	71.	PAY IN FULL	.00
72. NET REFUND - Subtract Line 69 and Line 70 from Line 68	72.	ZERO DUE/TO BE REFUNDED	.00

73. Is an amended Federal return being filed? **Yes** **No**

If no, please explain. If the changes pertain to the Delaware return only, list the line numbers being amended.

74. Has the Delaware Division of Revenue advised you your original return is being audited? **Yes** **No**

75. Is this amended return being filed as a protective claim? **Yes** **No**

A detailed explanation of all changes must be provided in this space. All supporting schedules and/or documentation must be attached.

**NET BALANCE DUE WITH
PAYMENT ENCLOSED (LINE 71)
MAIL COMPLETED FORM TO:**

Delaware Division of Revenue
PO Box 508, Wilmington, DE 19899-0508
Make check payable to: Delaware Division of Revenue

**NET REFUND (LINE 72)
MAIL COMPLETED FORM TO:**

Delaware Division of Revenue
PO Box 8710
Wilmington, DE 19899-8710

**ALL OTHER RETURNS
MAIL COMPLETED FORM TO:**

Delaware Division of Revenue
PO Box 8711
Wilmington, DE 19899-8711

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



DELAWARE 2023

DIVISION OF REVENUE FORM
PIT-NNS

DELAWARE NON-RESIDENT SCHEDULES



FIRST NAME

LAST NAME

TAXPAYER ID

PRIYA

SINGH

2 8 4 7 7 9 1 4 6

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

Enter the credit in the highest to lowest amount order.

See the instructions and complete the worksheet prior to completing DE Schedule I.

1.	Tax imposed by State of (Enter 2 character state name)	1.	.00
2.	Tax imposed by State of (Enter 2 character state name)	2.	.00
3.	Tax imposed by State of (Enter 2 character state name)	3.	.00
4.	Tax imposed by State of (Enter 2 character state name)	4.	.00
5.	Tax imposed by State of (Enter 2 character state name)	5.	.00
6.	Enter the total here and on Form PIT-NON, Page 2 Line 44. You must attach a copy of the other state return(s) with your Delaware tax return.	6.	.00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

This schedule does not apply to the Non-Resident form. It is intentionally excluded.

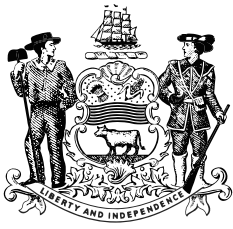
DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See the instructions for ALL required documentation to attach.

See instructions for a description of each worthwhile fund listed below.

7.	A. Non-Game Wildlife	.00	H. DE National Guard	.00	O. Senior Trust Fund	.00	
	B. Beau Biden Fund	.00	I. Juvenile Diabetes Fund	.00	P. Veterans Trust Fund	.00	
	C. Emergency Housing	.00	J. Multiple Sclerosis Soc.	.00	Q. Protect DE's Child Fund	.00	
	D. Breast Cancer Edu.	.00	K. Ovarian Cancer Fndn	.00	R. Food Bank of DE	.00	
	E. Organ Donations	.00	L. <i>Intentionally left blank</i>		S. DE Hab For Humanity	.00	
	F. Diabetes Education	.00	M. White Clay Creek	.00	T. B+ Childhood Cancer	.00	
	G. Veterans Home	.00	N. Home of the Brave	.00	U. Combined Campaign for Justice	.00	
8.	Enter the total Contribution amount here and on Form PIT-NON, Line 56					8.	.00

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.



DELAWARE 2023
 DIVISION OF REVENUE F O R M
 PIT-NNS
DELAWARE NON-RESIDENT SCHEDULES



DE SCHEDULE IV - W-2 AND 1099-R INFORMATION

Complete this Schedule listing all of your, and if applicable, your spouse's, forms W-2 and 1099-R showing Delaware Income Tax withheld. Forms W-2 and 1099-R showing income tax withheld must still be attached to the front of your return if you elect to file by paper. Failure to do so may delay the processing of your return.

	TYPE	EMPLOYER NAME	EMPLOYER TAXPAYER ID	STATE	STATE WAGES	STATE WITHHOLDING	TAXPAYER OR SPOUSE
X	W-2	CORPORATION SERVICE COMPANY	510009810	DE	19512	956	X Taxpayer
	1099-R						Spouse
	W-2						Taxpayer
	1099-R						Spouse
	W-2						Taxpayer
	1099-R						Spouse
	W-2						Taxpayer
	1099-R						Spouse
	W-2						Taxpayer
	1099-R						Spouse
	W-2						Taxpayer
	1099-R						Spouse
	W-2						Taxpayer
	1099-R						Spouse
	W-2						Taxpayer
	1099-R						Spouse
	W-2						Taxpayer
	1099-R						Spouse

DE SCHEDULE V - DELAWARE S CORPORATION PAYMENTS

Complete this Schedule by listing all estimated Delaware tax payments made by an S Corporation on behalf of you or your spouse. Failure to do so may delay the processing of your return.

S CORPORATION FEIN	NAME OF S CORPORATION	PAYEE ID	AMOUNT OF ESTIMATED PAYMENT
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