



# Form M-8453 Individual Income Tax Declaration for Electronic Filing

**2023**  
**Massachusetts**  
**Department of**  
**Revenue**

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2023.

Your first name and initial		Last name		Your Social Security number	
SHARATH KUMAR ALLAM				132619893	
If a joint return, spouse's first name and initial		Last name		Spouse's Social Security number	
JOSEPH RAVALI KOMMAREDDY				743728831	
Present street address (and apartment number)					
513 EDENFIELD DR					
City/Town/Post Office		State	Zip	Filing status: <input type="radio"/> Single <input checked="" type="radio"/> Married filing jointly	
FUQUAY VARINA		NC	27526	<input type="radio"/> Married filing separately <input type="radio"/> Head of household	

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

1 Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12) . . . . .	<b>1</b>	7574
2 Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36) . . . . .	<b>2</b>	354
3 Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38) . . . . .	<b>3</b>	
4 Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42) . . . . .	<b>4</b>	349
5 Refund amount (from Form 1, line 53, or Form 1-NR/PY, line 57) . . . . .	<b>5</b>	
6 Tax due (from Form 1, line 54, or Form 1-NR/PY, line 58) . . . . .	<b>6</b>	5

### 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	<input type="radio"/> Fill in if self-employed	
	03052024	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	03052024	843171965		
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
SIAM PRIYA RAM SAGAR GUPTA TALLAM 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

REV 02/23/24 PRO

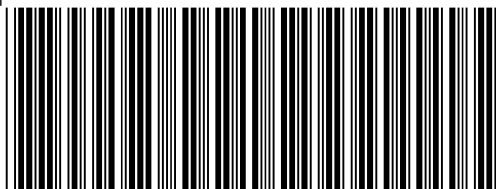
## 2023 Form PV Massachusetts Income Tax Payment Voucher

Payment for period end date (mm/dd/yyyy)	Tax type	Voucher type	ID type	Vendor code
12/31/2023	053	01	005	1555
Name of taxpayer	Social Security number		Amount enclosed	
SHARATH KUMAR ALLAM	132619893		\$ 5.00	
Name of taxpayer's spouse	Social Security number of taxpayer's spouse			
JOSEPH RAVALI KOMMAREDDY	743728831			
Street address	City/Town		State	Zip
513 EDENFIELD DR	FUQUAY VARINA		NC	27526
Phone	E-mail		Fill in if name/address changed since 2022	
214-300-8593	ALLAMSHARATH@GMAIL.COM		<input type="checkbox"/>	

Pay online at [mass.gov/masstaxconnect](https://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.**



00100132619893 123123 0000000000 053 010051555 00000005008



# 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

SHARATH KUMAR	ALLAM	132619893	
JOSEPH RAVALI	KOMMAREDDY	743728831	
513 EDENFIELD DR		FUQUAY VARINA	NC 27526

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

Check one:  Nonresident

Part-year resident

a. Total federal income

20198

b. Federal adjusted gross income

20198

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

To

3. Total days as Massachusetts resident

÷ 365 = . 3

\$1 You	\$1 Spouse	TOTAL
You	Spouse	
You	Spouse	
You	Spouse	
You	Spouse	

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

**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

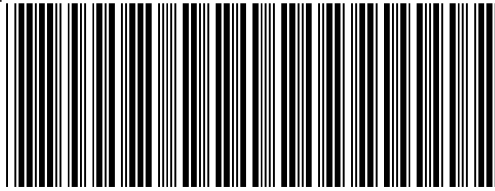
Date

Spouse's signature

Date

214-300-8593

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



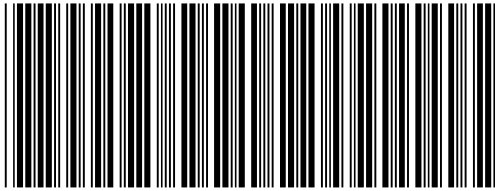
# 2023 Form 1-NR/PY, pg. 2

MA23006021555  
Massachusetts Nonresident/  
Part-Year Resident Income Tax Return  
132619893

## 4. Exemptions:

a. Personal exemptions			<b>4a</b>	8800
b. Number of dependents. (Do not include yourself or your spouse.) Enter number	1	x \$1,000 =	<b>4b</b>	1000
c. Age 65 or over before 2024	You + Spouse =	x \$700 =	<b>4c</b>	
d. Blindness	You + Spouse =	x \$2,200 =	<b>4d</b>	
e. Medical/dental			<b>4e</b>	
f. Adoption			<b>4f</b>	
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a			<b>4g</b>	9800
5. Wages, salaries, tips			<b>5</b>	7574
6. Taxable pensions and annuities			<b>6</b>	
7. Mass. bank interest: a.	- b. exemption		<b>= 7</b>	
8. Business/profession income/loss a.	+ b. Farming income/loss		<b>= 8</b>	
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss			<b>9</b>	
10a. Unemployment			<b>10a</b>	
10b. Mass. lottery winnings			<b>10b</b>	
11. Other income			<b>11</b>	
12. TOTAL 5.0% INCOME			<b>12</b>	7574
<b>13. NONRESIDENT APPORTIONMENT WORKSHEET.</b> 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			<b>13a</b>	
Working days (or other basis) inside Massachusetts			<b>13b</b>	
Total working days			<b>13c</b>	
Nonworking days (holidays, weekends, etc.)			<b>13d</b>	
Massachusetts ratio			<b>13e</b>	
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2			<b>13f</b>	
Massachusetts income			<b>13g</b>	

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

SHARATH KUMAR

ALLAM

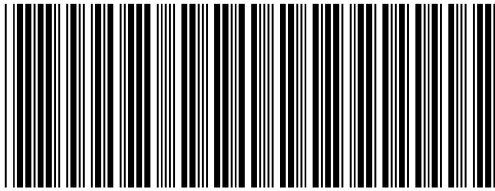
132619893

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

a. Total 5.0% income	14a	7574
b. Interest income	14b	
c. Total capital gain income	14c	
d. Total income this return	14d	7574
e. Non-Massachusetts source income. <b>Not less than "0"</b>	14e	194946
f. Total income	14f	202520
g. Deduction and exemption ratio	14g	0.0374
15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	110
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.	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. <b>Total deductions.</b> Add lines 15 through 19	20	110
21. <b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 20 from line 12. <b>Not less than "0"</b>	21	7464
22. Exemption amount. a. 9800	22	367
23. <b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 22 from line 21. <b>Not less than "0"</b>	23	7097
24. <b>INTEREST AND DIVIDEND INCOME</b>	24	
25. <b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 23 and 24	25	7097
26. <b>TAX ON 5.0% INCOME. Note:</b> 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	354
27. <b>INCOME FROM SCHEDULE B.</b> Not less than "0."		
a. x .085 = 27a		
b. x .12 = 27b		
<b>TOTAL TAX ON INCOME FROM SCHEDULE B.</b> Add lines 27a and 27b	27	

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



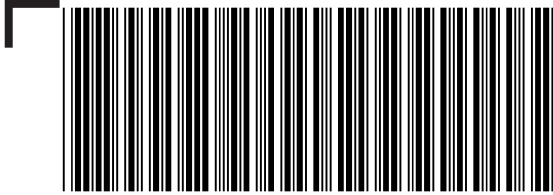
**2023 Form 1-NR/PY, pg. 4**

MA23006041555  
 Massachusetts Nonresident/  
 Part-Year Resident Income Tax Return  
 132619893

<b>28. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS</b>			<b>28</b>	
Fill in if any excess exemptions were used in calculating lines 24, 27 or 28				
<b>29. Credit recapture amount (from Credit Recapture Schedule)</b>			<b>29</b>	
<b>30. Additional tax on installment sale</b>			<b>30</b>	
<b>31. If you qualify for No Tax Status, fill in and enter "0" on line 32</b>				
<b>32. TOTAL INCOME TAX.</b>				
a. Income tax. Add lines 26 through 30	32a	354		
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 NRRCR, Nonresident Composite Return. Otherwise, enter 0	32c			
Total tax. Subtract line 32c from the total of lines 32a and 32b			<b>32</b>	<b>354</b>
<b>33. Limited Income Credit</b>			<b>33</b>	
<b>34. Income tax due to another state or jurisdiction</b>			<b>34</b>	
<b>35. Other credits (from Credit Manager Schedule)</b>			<b>35</b>	
<b>36. INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0"</b>			<b>36</b>	<b>354</b>
<b>37. Voluntary Contributions</b>				
a. Endangered Wildlife Conservation			<b>37a</b>	
b. Organ Transplant Fund			<b>37b</b>	
c. Massachusetts Public Health HIV and Hepatitis Fund			<b>37c</b>	
d. Massachusetts U.S. Olympic Fund			<b>37d</b>	
e. Massachusetts Military Family Relief Fund			<b>37e</b>	
f. Homeless Animal Prevention and Care			<b>37f</b>	
Total. Add lines 37a through 37f			<b>37</b>	
<b>38. Use tax due on Internet, mail order and other out-of-state purchases</b>			<b>38</b>	
<b>39. Health care penalty a. You + b. Spouse</b>			<b>39</b>	
<b>40. Amended return only. Overpayment from original return</b>			<b>40</b>	
<b>41. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 40</b>			<b>41</b>	<b>354</b>
a. Massachusetts income tax withheld from Form(s) W-2	42a	349		
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			<b>42</b>	<b>349</b>

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





**2023 Schedule DI**

MA23SDI011555

SHARATH KUMAR

ALLAM

132619893

**Schedule DI. Dependent Information**

ZEKE ANTHONYREDD  
SON

ALLAM

045877295

Is dependent a qualifying child for earned income credit? 12222022  
Is dependent disabled?

Is dependent a qualifying child for earned income credit?  
Is dependent disabled?

Is dependent a qualifying child for earned income credit?  
Is dependent disabled?

Is dependent a qualifying child for earned income credit?  
Is dependent disabled?

Is dependent a qualifying child for earned income credit?  
Is dependent disabled?

Is dependent a qualifying child for earned income credit?  
Is dependent disabled?

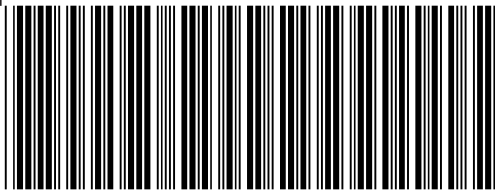
Is dependent a qualifying child for earned income credit?  
Is dependent disabled?

Is dependent a qualifying child for earned income credit?  
Is dependent disabled?

Is dependent a qualifying child for earned income credit?  
Is dependent disabled?

Is dependent a qualifying child for earned income credit?  
Is dependent disabled?





# 2023 Schedule B

MA23010011555

SHARATH KUMAR

ALLAM

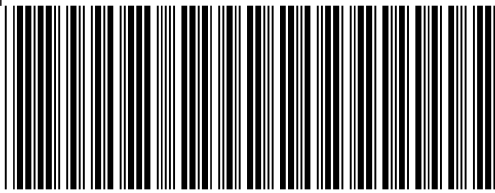
132619893

## Part 1. Interest and Dividend Income

1. Total interest income	1	940
2. Total ordinary dividends	2	7
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	947
5. Total interest from Massachusetts banks	5	
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	947
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 gains	10	
11. Massachusetts long-term capital gains on collectibles and pre-1996 installment sales	11	
12. Massachusetts gain on the sale, exchange or involuntary conversion of property 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 less than 0	13c	
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	
16. Massachusetts short-term capital losses	16	
17. Massachusetts loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17	
18. Prior short-term unused losses for years beginning after 1981	18	-50



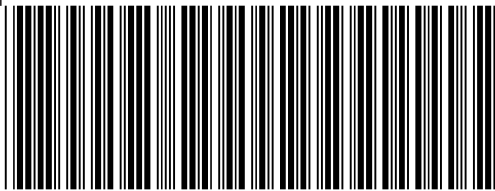
## 2023 Schedule B, pg. 2

132619893 MA23010021555

19a.	Combine lines 15 through 18	19a	-50
19b.	Part-year/Nonresidents only	19b	
19c.	Exclude line 19b losses from line 19a	19c	-50
20.	Short-term losses applied against interest and dividends	20	
21.	Available short-term losses	21	-50
22.	Short-term losses applied against long-term gains	22	
23.	Short-term losses available for carryover in 2024	23	-50
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	

### Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

29.	Enter the amount from line 9	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	-50



## 2023 Schedule D

MA23012011555  
Long-Term Capital Gains and Losses  
Excluding Collectibles

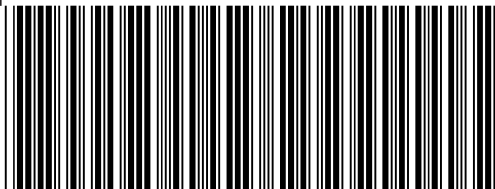
SHARATH KUMAR

ALLAM

132619893

### Part 1. Long-Term Capital Gains and Losses, Excluding Collectibles

1. Enter amounts from U.S. Schedule D, lines 8a and 8b, col. h	1	-2
2. Enter amounts from U.S. Schedule D, line 9, col. h	2	
3. Enter amounts from U.S. Schedule D, line 10, col. h	3	
4. Enter amounts from U.S. Schedule D, line 11, col. h	4	
5. Enter amounts from U.S. Schedule D, line 12, col. h	5	
6. Enter amounts from U.S. Schedule D, line 13, col. h.	6	
7. Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II	7	
8. Carryover losses from prior years	8	
9. Combine lines 1 through 8	9	-2
10a. Massachusetts adjustments	10a	
10b. Part-year/Nonresidents only	10b	
10c. Combine lines 10a and 10b	10c	
11. Massachusetts capital gains and losses	11	-2
12. Long-term gains on collectibles and pre-1996 installment sales	12	
13. Subtotal	13	-2
14. Capital losses applied against capital gains	14	
15. Subtotal	15	-2
16. Long-term capital losses applied against interest and dividends	16	
17. Subtotal	17	-2
18. Allowable deductions from your trade or business	18	
19. Subtotal	19	
20. Excess exemptions	20	
21. Taxable long-term capital gains	21	
22. Tax on long-term capital gains	22	
23. Massachusetts available losses for carryover	23	-2



**2023 Schedule INC**

MA23INC011555

SHARATH KUMAR

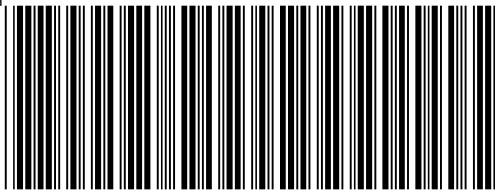
ALLAM

132619893

**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
046002284	349	7574	110		W2

TOTALS	349	7574	110		
--------	-----	------	-----	--	--



# 2023 Schedule NTS-L-NRPY

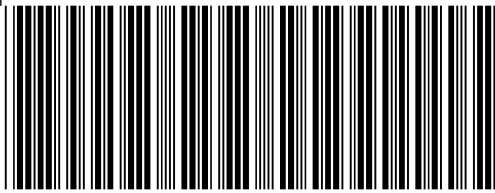
MA23021011555

No Tax Status and Limited Income Credit

132619893

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

1. Total 5.0% income	1	7574
2. Adjustments to income	2	
3. Adjusted 5.0% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	7574
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	194946
8. Total income. Combine lines 3 through 7	8	202520
9. Additional adjustments to income while a nonresident/part-year resident	9	
10. Massachusetts Adjusted Gross Income (AGI)	10	202520
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	17400
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	30450
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

SHARATH KUMAR

ALLAM

132619893

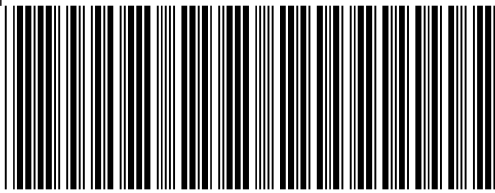
## Income or Loss from Real Estate and Royalties

### Income

1. Rents received	1	712
2. Royalties received	2	

### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	3879
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	2613
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	3756
13. Supplies	13	3451
14. Taxes	14	
15. Utilities	15	3120
16. Other expenses	16	
17. Add lines 3 through 16	17	16819
18. Depreciation expense or depletion	18	2757
19. Total expenses. Add lines 17 and 18	19	19576
20. Income or loss from rental real estate or royalty properties	20	-18864
21. Deductible rental real estate loss	21	
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24. Rental real estate and royalty income or loss	24	



## 2023 Schedule E, pg. 2

MA23013051555

132619893

### Income or Loss from Partnerships and S Corporations

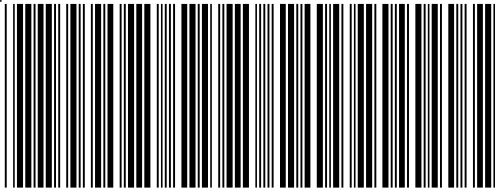
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than 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	

### Income 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. Income or loss from grantor type and non-Mass estates and trusts	49

### Income 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

132619893

**Farm Income**

54. Net farm rental income or loss 54

**Summary**

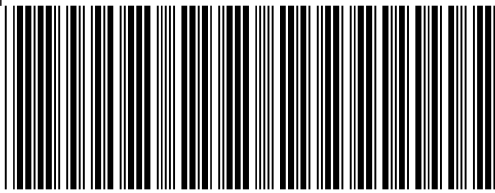
55. Income or loss. Combine lines 24, 35, 49, 53 and 54 55

56. Massachusetts differences Enclose statements 56

57. Abandoned building renovation deduction 57

58. Total income or loss. Combine lines 55 through 57 58





# 2023 Schedule E-1

MA23013011555

SHARATH KUMAR                      ALLAM                                      132619893  
 H.NO. 1-1-818,                      SIDDARTHANA  
 H.NO.1-1-818                                      SIDDARTHANAGAR  
 Check one:     Real estate                      Royalty     Rental property used for short-term rentals

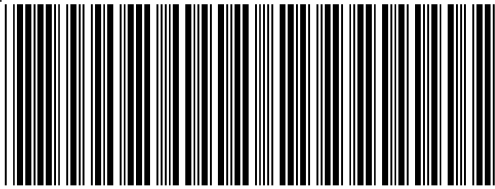
## Income or Loss from Real Estate and Royalties

### Income

1. Rents received	1	712
2. Royalties received	2	

### Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	3879
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	2613
10. Mortgage interest paid to banks, etc	10	
11. Other interest	11	
12. Repairs	12	3756
13. Supplies	13	3451
14. Taxes	14	
15. Utilities	15	3120
16. Other expenses	16	
17. Add lines 3 through 16	17	16819
18. Depreciation expense or depletion	18	2757
19. Total expenses. Add lines 17 and 18	19	19576
20. Income or loss from rental real estate or royalty properties	20	-18864
21. Deductible rental real estate loss	21	
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	
24. Rental real estate and royalty income or loss	24	
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		



**2023 M-2210**

MA23653011555

Underpayment of Massachusetts Estimated  
Income Tax

S ALLAM & J KOMMAREDDY

132619893

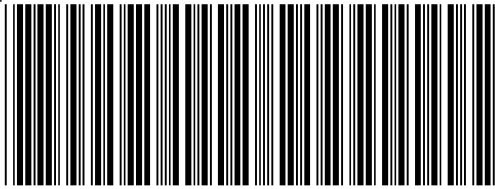
You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2024

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**

1.	2023 tax					1	354
2.	Total credits					2	
3.	Balance					3	354
4.	Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman					4	283
5.	Enter 2022 tax liability after credits					5	2167
6.	Enter the smaller of line 4 or line 5					6	283
- Installment due dates -							
7.	Installment due dates.						
	Fiscal year filers, see instructions	7	a. April 15, 2023 04152023	b. June 15, 2023 06152023	c. Sept. 15, 2023 09152023	d. Jan. 15, 2024 01152024	
8.	Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	8	70	71	71	71	71
9.	Estimated taxes paid and taxes withheld for each installment	9	87	87	87	87	88
10.	Overpayment of previous installments	10					
11.	Total	11					
12.	Overpayment	12					
13.	Underpayment	13					



**2023 M-2210 pg. 2**

MA23653021555

Underpayment of Massachusetts Estimated  
Income Tax

AREA RESERVED  
FOR 2-D BARCODE

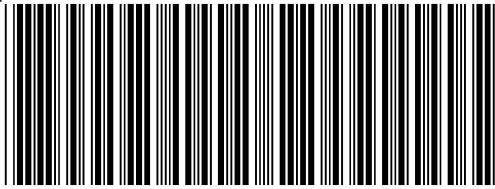
S ALLAM & J KOMMAREDDY

132619893

**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. 3**

MA23653031555

Underpayment of Massachusetts Estimated  
Income Tax

S ALLAM & J KOMMAREDDY

132619893

**Part 3. Annualized income installment method**

		Installment due dates			
		Jan. 1–March 31	Jan. 1–May 31	Jan. 1–August 31	Jan. 1–Dec. 31
1. Taxable 5.0% income each period (including long-term 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 17 from all preceding periods	18	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 column	20				
21. Enter the amount from line 20 of this worksheet for the preceding column	21	21			
22. Add lines 20 and 21	22				
23. If line 22 is more than line 19, subtract line 19 from line 22. Otherwise enter "0"	23				
24. Enter the smaller of line 19 or line 22 here and on Form M-2210, line 8	24				

**Other Interest and Dividends  
 Excluded Statement**

**2023**

▶ Attach to your return

**Statement** EXCL

Name as Shown on Return S ALLAM & J KOMMAREDDY		Social Security No. 132-61-9893
<b>1</b>	Any interest on U.S. debt obligations (including its territories or dependencies) . . . . .	<b>1</b> _____
<b>2</b>	Any interest and dividends taxed directly to Massachusetts estates and trusts . . . . .	<b>2</b> _____
<b>3</b>	Any distribution which is a return of capital included in total gross dividends, Schedule B, line 2 . . . . .	<b>3</b> _____
<b>4</b>	Any exempt portion of interest or dividends from a mutual fund included in Schedule B, lines 1, 2 or 3 . . . . .	<b>4</b> _____
<b>5</b>	Any interest or dividends from obligations of the Commonwealth of Massachusetts or its political subdivisions . . . . .	<b>5</b> _____
<b>6</b>	Any dividends from current earnings of a corporate trust taxed directly on Massachusetts Form 3F. . . . .	<b>6</b> _____
<b>7</b>	Any interest on pre-retirement distributions from state and municipal contributory pension plans . . . . .	<b>7</b> _____
<b>8</b>	Other: _____ _____ _____	<b>8</b> _____ _____ _____
<b>9</b>	<b>Total to Schedule B, line 6a.</b> . . . . .	<b>9</b> _____

<b>Massachusetts Nonresident and Part-year Resident Excludable Interest and Dividends</b>	
Note: Only use this worksheet if you are not filing as a full year Massachusetts resident.	
<b>A</b>	Total ordinary interest & dividends from Schedule B lines 1, 2, and 3 . . . . . <u>947</u>
<b>B</b>	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 . . . . . <u>0</u>
<b>C</b>	Massachusetts excludable interest and dividends from sources other than Massachusetts (A minus B). Enter amount on Schedule B, line 6b. . . . . <u>947</u>

**D-400 (50)** 8-16-23 **Individual Income Tax Return 2023**

< Staple All Pages of Your Return and W-2s Here

North Carolina Department of Revenue

Amended Return

DOR  
Use  
Only

For calendar year 2023, or fiscal year beginning <u>23</u> and ending <u>23</u>		Are you a veteran? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
SHARATH KUMAR ALLAM JOSEPH RAVALI KOMMARED 513 EDENFIELD DR Your SSN: 132619893 FUQUAY NC 27526 WAKE Spouse's SSN: 743728831		Is your spouse a veteran? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Filing Status <input type="checkbox"/> 1. Single <input checked="" type="checkbox"/> 2. Married Filing Jointly <input type="checkbox"/> 3. Married Filing Separately <input type="checkbox"/> 4. Head of Household <input type="checkbox"/> 5. Qualifying Widow(er)		Were you granted an automatic extension to file your 2023 federal income tax return, e.g., Form 1040? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Were you a resident of N.C. for the entire year? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Return for deceased taxpayer. Date of death: <input type="checkbox"/>		Year spouse died: <input type="checkbox"/>
Was your spouse a resident for the entire year? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Return for deceased spouse. Date of death: <input type="checkbox"/>		
N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ <u>0</u> . To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)		
<input type="checkbox"/> Select box if you, or if married filing jointly, your spouse were out of the country on April 15, 2024, and a U.S. citizen or resident.		
<input type="checkbox"/> Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.		

FS	2	PP	Y	DT	N	OC	N	TPRES	Y	SPRES	Y	VT	N	SVT	N
ALLA	513	27526	DS	N	EA	N	TD			SD				FDEXT	N
SHARATH KUMAR		ALLAM						132619893				WAKE			
JOSEPH RAVALI		KOMMAREDDY						743728831	NC	27526					
513 EDENFIELD DR								FUQUAY VARINA							
06		201998		16				314		26C				0	
07		0		18	Y			0		26E				0	
09		0		20A				4615		EU					
10A		1		20B				3679		27				0	
10B		0		21A				0		29				0	
11	S	Y	I	N				0		30				0	
11		25500		21C				0		31				0	
13		00000		21D				0		32				0	
14		176498		26A				0		34				224	
15		8384		26B				0							
TN		2143008593		PN				6789659522		PP				P02082703	



<b>Sign Return Below</b> <input checked="" type="checkbox"/> <b>Refund Due</b> <u>224</u> <input type="checkbox"/> <b>Payment Due</b> <u>0</u>	
I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. <input type="checkbox"/> Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.	
Your Signature _____ Date _____	Spouse's Signature (If filing joint return, both must sign.) _____ Date _____
2143008593 Contact Phone No. (Include area code)	
<b>PAID PREPARER USE ONLY</b> If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.	
SYAM PRIYA RAM SAGAR GUPT <u>03 05 24</u> _____ (678) 965-9522 _____ P02082703 _____	Paid Preparer's Signature Date Preparer's Contact Phone Number (Include area code) Preparer's FEIN, SSN, or PTIN

If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001  
If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

**D-400 Line-by-Line Information**

6.	Federal Adjusted Gross Income	6.	201998
7.	Additions to Federal Adjusted Gross Income	7.	0
8.	Add Lines 6 and 7	8.	201998
9.	Deductions From Federal Adjusted Gross Income	9.	0
10.	Child Deduction		
	a. Enter the number of qualifying children for whom you were allowed a federal child tax credit	10a.	1
	b. Enter the amount of the child deduction	10b.	0
11.	N.C. Standard Deduction	11.	Y
11.	N.C. Itemized Deduction	11.	N
11.	Deduction amount	11.	25500
12.	a. Add Lines 9, 10b, and 11	12a.	25500
	b. Subtract Line 12a from Line 8	12b.	176498
13.	Part-year Residents and Nonresidents Taxable Percentage	13.	0.0000
14.	N.C. Taxable Income	14.	176498
15.	N.C. Income Tax	15.	8384
16.	Tax Credits	16.	314
17.	Subtract Line 16 from Line 15	17.	8070
18.	Consumer Use Tax	18.	0
	You certify that no Consumer Use Tax is due		Y
19.	Add Lines 17 and 18	19.	8070

**North Carolina Income Tax Withheld**

20a.	Your tax withheld	20a.	4615
20b.	Spouse's tax withheld	20b.	3679

**Other Tax Payments**

21a.	2023 estimated tax	21a.	0
21b.	Paid with extension	21b.	0
21c.	Partnership	21c.	0
21d.	S Corporation	21d.	0
22.	Additional Payments	22.	0
23.	Add Lines 20a through 22	23.	8294
24.	Previous Refunds	24.	0
25.	Subtract Line 24 from Line 23	25.	8294
26a.	<b>Tax Due</b>	26a.	0
26b.	Penalties	26b.	0
26c.	Interest	26c.	0
26d.	Add Lines 26b and 26c and enter the total on 26d	26d.	0
EU	Exception to Underpayment of Estimated Tax	EU	
26e.	Interest on the Underpayment of Estimated Income Tax	26e.	0
27.	<b>Pay this Amount</b>	27.	<b>0</b>
28.	<b>Overpayment</b>	28.	224

**Amount of Refund to Apply to:**

29.	Amount of Line 28 to be applied to 2024 Estimated Income Tax	29.	0
30.	N.C. Nongame and Endangered Wildlife Fund	30.	0
31.	N.C. Education Endowment Fund	31.	0
32.	N.C. Breast and Cervical Cancer Control Program	32.	0
33.	Add Lines 29 through 32	33.	0
34.	<b>Amount to be Refunded</b>	34.	<b>224</b>

D-400TC (50)

8-16-23

2023 Individual Income Tax Credits

North Carolina Department of Revenue

DOR Use Only

If you claim a tax credit on Form D-400, Line 16, you must attach this form to the return. Otherwise, the tax credit may be disallowed.

Important: Refer to the instructions before completing this form.

Last Name (First 10 Characters) ALLAM Your Social Security Number 132619893

Table with 8 columns: Line, Federal Gross Income, State/Country Code, Federal Gross Income, State/Country Code, Federal Gross Income, State/Country Code, Federal Gross Income. Rows 01-07A.

Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only

If you claim a tax credit for taxes paid to more than one state or country, do not complete Lines 1-6. Instead, complete the "Out-of-State Tax Credit Worksheet" in the instructions to determine the amount to enter on Line 7a.

Table with 3 columns: Description, Line Number, Amount. Rows 1-7b.

Part 2. Credits for Rehabilitating Historic Structures

On Lines 8a, 9a, 10a, and 11a, enter the amount of expenditures or expenses only if tax year 2023 is the first year the credit is taken.

Note: For Lines 8a and 9a, the expenditures and expenses must have been incurred prior to January 1, 2015.

On Lines 8b, 9b, 10b, 11b, 12, and 13, enter the amount of the tax credit taken.

Table with 3 columns: Description, Line Number, Amount. Rows 8a-13.

Part 3. Computation of Total Tax Credits to be Taken for Tax Year 2023

Table with 3 columns: Description, Line Number, Amount. Rows 14-20.

