

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/18/2023**

2023 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

3,470.

REV 03/09/23 INTUIT.CG.CFP.SP

1555

751-10-6791
GOKMEN OZ

757 CAMBRIDGE ST APT 1
CAMBRIDGE MA 02141-1462

INTERNAL REVENUE SERVICE
PO BOX 931100
LOUISVILLE KY 40293-1100

751106791 PB 0Z 30 0 202312 430

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/15/2023**

2023 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2023**

2023 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **01/16/2024**

2023 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

3,470.

REV 03/09/23 INTUIT.CG.CFP.SP

1555

751-10-6791
GOKMEN OZ

757 CAMBRIDGE ST APT 1
CAMBRIDGE MA 02141-1462

INTERNAL REVENUE SERVICE
PO BOX 931100
LOUISVILLE KY 40293-1100

751106791 PB 0Z 30 0 202312 430

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial Gokmen	Last name Oz	Your social security number 751-10-6791
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 757 Cambridge St		Apt. no. 1
City, town, or post office. If you have a foreign address, also complete spaces below. Cambridge		State MA
Foreign country name		ZIP code 021411462
Foreign province/state/county		Foreign postal code
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse		

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
If more than four dependents, see instructions and check here <input type="checkbox"/>					Child tax credit
					Credit for other dependents
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	194,426.
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	0.
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	194,426.
2a	Tax-exempt interest	2a	
2b	Taxable interest	2b	
3a	Qualified dividends	3a	
3b	Ordinary dividends	3b	
4a	IRA distributions	4a	
4b	Taxable amount	4b	
5a	Pensions and annuities	5a	
5b	Taxable amount	5b	
6a	Social security benefits	6a	
6b	Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Other income from Schedule 1, line 10	8	0.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	194,426.
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	194,426.
12	Standard deduction or itemized deductions (from Schedule A)	12	12,950.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	12,950.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	181,476.

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$12,950
- Married filing jointly or Qualifying surviving spouse, \$25,900
- Head of household, \$19,400
- If you checked any box under **Standard Deduction**, see instructions.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	38,304.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	38,304.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	38,304.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
24	Add lines 22 and 23. This is your total tax	24	38,304.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	28,254.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	28,254.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	28,254.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34																
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a																
	b	Routing number <table><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X							
	X	X	X	X	X	X	X	X	X	X									
d	Account number <table><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
36	Amount of line 34 you want applied to your 2023 estimated tax	36																	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	10,050.
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input checked="" type="checkbox"/> No								
	Designee's name	Phone no.	Personal identification number (PIN) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						

Sign Here	Under penalties of perjury, I declare 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.									
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Phone no. (814) 548-6526	Email address									

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name	Self-Prepared			Phone no.
	Firm's address				Firm's EIN



2022 Form 1

MA22001011555

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

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

Year beginning

Ending

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751106791

757 CAMBRIDGE ST

CAMBRIDGE

MA 021411462

Fill in if: Amended return Other jurisdiction change Enter date of change
Federal amendment Amended return due to IRS BBA Partnership Audit

1

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

a. Total federal income 194426
b. Federal adjusted gross income 194426

1. Filing status (select one only): ☒ Single
Married filing jointly
Married filing separate return
Head of household

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

\$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

2. Exemptions

a. Personal exemptions
b. Number of dependents. (Do not include yourself or your spouse.) Enter number
c. Age 65 or over before 2023 You + Spouse =
d. Blindness You + Spouse =
e. Medical/dental
f. Adoption
g. Total exemptions. Add items 2a through 2f. Enter here and on line 18

2a 4400
× \$1,000 = 2b
× \$700 = 2c
× \$2,200 = 2d
2e
2f
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

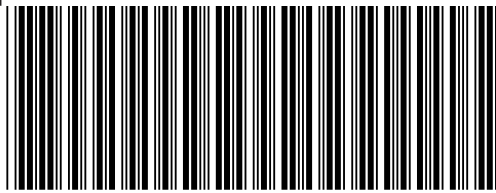
Date

Spouse's signature

Date

814-548-6526

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2022 Form 1, pg. 2

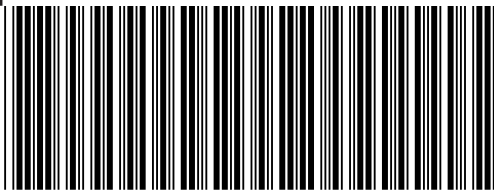
MA22001021555

Massachusetts Resident Income Tax Return

751106791

3.	Wages, salaries, tips	3	194426
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	194426
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	11a	
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. 28600	÷ 2 = 14	3000
15.	Other deductions from Schedule Y, line 19	15	750
16.	Total deductions. Add lines 11 through 15	16	3750
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	190676
18.	Exemption amount	18	4400
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	186276
20.	INTEREST AND DIVIDEND INCOME	20	
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20	21	186276
22.	TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	22	9314

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

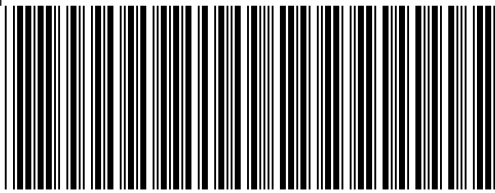


2022 Form 1, pg. 3

MA22001031555
Massachusetts Resident Income Tax Return
751106791

23.	12% INCOME. Not less than "0."	a.		x .12 =	23	
24.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS				24	
	Fill in if any excess exemptions were used in calculating lines 20, 23 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. Add lines 22 through 26				28	9314
29.	Limited Income Credit				29	
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 31 from line 28. Not less than "0"				32	9314
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					
37.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36				37	9314
38.	a. Massachusetts income tax withheld from Form(s) W-2	38a		9709		
	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	9709





2022 Schedule Y

MA22SYY011555

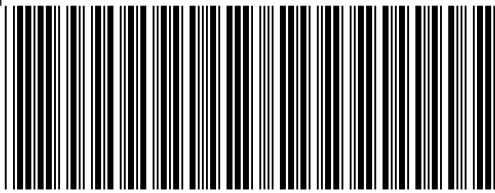
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Schedule Y. Other Deductions

1.	[RESERVED FOR FUTURE USE]	1	
2.	Penalty for early savings withdrawal	2	
3.	Amount of deductible alimony paid	3	
4.	Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5	4	
	Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F		
	Income exempt under U.S. tax treaty		
5.	Moving expenses for members of the Armed Forces	5	
6.	Medical savings account deduction	6	
7.	Self-employed health insurance deduction	7	
8.	Health savings accounts deduction	8	
9a.	Certain qualified deductions from U.S. Form 1040	9a	
9b.	Certain business expenses from U.S. Form 1040	9b	
10.	Student loan interest	10	
11.	College Tuition Deduction (full-year residents only)	11	
12.	Undergraduate student loan interest deduction	12	
13.	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	13	
14.	Claim of right deduction	14	
15.	Commuter deduction	15	750
16.	Human organ donation deduction (full-year residents only)	16	
17.	Certain gambling losses	17	
18.	Prepaid tuition or college savings program deduction	18	
19.	Total other deductions. Add lines 1 through 18	19	750



2022 Schedule INC

MA22INC011555

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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

820544687

9709

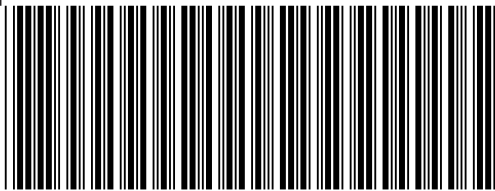
194426

W2

TOTALS

9709

194426



2022 Schedule HC

MA22029011555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

Note: Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

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1a. Date of birth 09231989 1b. Spouse's date of birth 1c. Family size 1
2. Federal adjusted gross income 2 194426

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

See instructions if, during 2022, you turned 18, you were a part-year resident or a taxpayer was deceased. If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

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

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

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

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

PREMERA BLUE CROSS

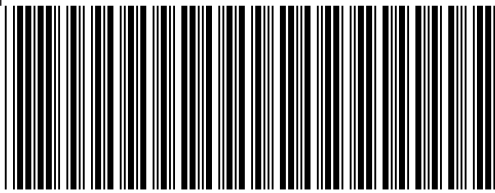
910499247

60299681501

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

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

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



2022 Schedule HC, pg. 2

751106791 MA22029021555

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

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

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

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

Your Health Insurance

6. Was your income in 2022 at or below 150% of the federal poverty level?

6 Yes No

If you answer Yes, you are not subject to a penalty in 2022. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2022, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only if** you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2022. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2022, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

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

Months Covered By Health Insurance

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

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2022. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8a. **Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance?

8a You Yes No

Spouse Yes No

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

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

8b You Yes No

Spouse Yes No

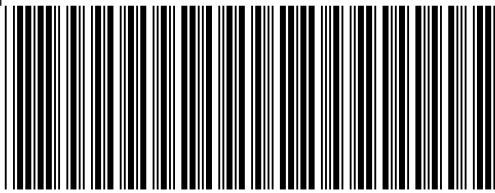
If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2022 tax year?

9 You Yes No

Spouse Yes No

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



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Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2022 tax year.

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

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

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

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

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

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

Complete Only If You Are Filing An Appeal

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

You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2022 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

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

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

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

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