

**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"/>
LAHARI KONDETI 744 MCRAE ROAD CARY NC 27519 WAKE		Is your spouse a veteran? Yes <input type="checkbox"/> No <input type="checkbox"/>
Your SSN: 052470599 Spouse's SSN:		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"/>
Filing Status <input checked="" type="checkbox"/> 1. Single <input 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 a resident of N.C. for the entire year? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Return for deceased taxpayer. Date of death:
Was your spouse a resident for the entire year? Yes <input type="checkbox"/> No <input type="checkbox"/>		Return for deceased spouse. Date of death:
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	1	PP	Y	DT	N	OC	N	TPRES	N	SPRES	N	VT	N	SVT	N
KOND	744	27519	DS	N	EA	N	TD			SD				FDEXT	N
LAHARI			KONDETI					052470599				WAKE			
												NC	27519		
744	MCRAE	ROAD						CARY							
06		20706		16				0		26C				0	
07		0		18	Y			0		26E				0	
09		0		20A				562		EU					
10A		0		20B				0		27				0	
10B		0		21A				0		29				0	
11	S	Y	I	N				0		30				0	
11		12750		21C				0		31				0	
13		10000		21D				0		32				0	
14		7956		26A				0		34				184	
15		378		26B				0							
TN	3049553355		PN	6789659522				PP		P02082703					



<b>Sign Return Below</b> <input checked="" type="checkbox"/> <b>Refund Due</b> <u>184</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
			<u>3049553355</u>
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.			
<u>SYAM PRIYA RAM SAGAR GUPT</u>	<u>03 23 24</u>	<u>(678)965-9522</u>	<u>P02082703</u>
Paid Preparer's Signature		Preparer's Contact Phone Number (Include area code)	
Date		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.	20706
7.	Additions to Federal Adjusted Gross Income	7.	0
8.	Add Lines 6 and 7	8.	20706
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.	0
	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.	12750
12.	a. Add Lines 9, 10b, and 11	12a.	12750
	b. Subtract Line 12a from Line 8	12b.	7956
13.	Part-year Residents and Nonresidents Taxable Percentage	13.	1.0000
14.	N.C. Taxable Income	14.	7956
15.	N.C. Income Tax	15.	378
16.	Tax Credits	16.	0
17.	Subtract Line 16 from Line 15	17.	378
18.	Consumer Use Tax	18.	0
	You certify that no Consumer Use Tax is due		Y
19.	Add Lines 17 and 18	19.	378

**North Carolina Income Tax Withheld**

20a.	Your tax withheld	20a.	562
20b.	Spouse's tax withheld	20b.	0

**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.	562
24.	Previous Refunds	24.	0
25.	Subtract Line 24 from Line 23	25.	562
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.	<b>184</b>

**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>184</b>

**D-400 Sch PN (50)**

8-16-23

**2023 Part-Year Resident and Nonresident Schedule**  
North Carolina Department of Revenue

DOR  
Use  
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2023, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) **KONDETI** Your Social Security Number **052470599**

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a **"part-year resident"** if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a **"nonresident"** if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

NRT N PYT Y 06 01 23 12 31 23 22 20706  
NRS N PYS N 23 20706

**Part A. Residency Status**

Taxpayer is: (Select applicable box)  Full-Year Resident  Nonresident  Part-Year Resident  
Date N.C. residency began 06 01 23 Date N.C. residency ended 12 31 23

Spouse is: (Select applicable box)  Full-Year Resident  Nonresident  Part-Year Resident  
Date N.C. residency began Date N.C. residency ended

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

**Part B. Allocation of Income for Part-Year Residents and Nonresidents**

Total Income	COLUMN A Total Income from all Sources	COLUMN B Amount of Column A Attributable to N.C.
1. Wages, Salaries, Tips, Etc.	1. 20706	20706
2. Taxable Interest	2. 0	0
3. Taxable Dividends	3. 0	0
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	4. 0	0
5. Alimony Received	5. 0	0
6. Business Income or (Loss)	6. 0	0
7. Capital Gain or (Loss)	7. 0	0
8. Other Gains or (Losses)	8. 0	0
9. Taxable Amount of IRA Distributions	9. 0	0
10. Taxable Amount of Pensions and Annuities	10. 0	0
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	11. 0	0
12. Farm Income or (Loss)	12. 0	0
13. Unemployment Compensation	13. 0	0
14. Taxable Portion of Social Security and Railroad Retirement Benefits	14. 0	0
15. Other Income	15. 0	0
16. Total Income	16. 20706	20706
<b>North Carolina Adjustments</b>		
17. Additions	<b>COLUMN A</b> Amount from Form D-400 Schedule S	<b>COLUMN B</b> Amount of Column A Attributable to N.C.
a. Interest Income From Obligations of States Other Than N.C.	17a. 0	0
b. Deferred Gains Reinvested Into an Opportunity Fund	17b. 0	0
c. Bonus Depreciation	17c. 0	0
d. IRC Section 179 Expense	17d. 0	0
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income	17e. 0	0
18. Total Additions	18. 0	0

Last Name (First 10 Characters)    KONDETI	Your Social Security Number	052470599
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**Part B. Allocation of Income for Part-Year Residents and Nonresidents** (continued)

		COLUMN A Amount from Form D-400 Schedule S		COLUMN B Amount of Column A Attributable to N.C.
19. Deductions				
a. State or Local Income Tax Refund	19a.	0		0
b. Interest Income From Obligations of the United States or United States' Possessions	19b.	0		0
c. Taxable Portion of Social Security and Railroad Retirement Benefits	19c.	0		0
d. Retirement Benefits Received by <b>Vested</b> N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. <i>Bailey Settlement</i>	19d.	0		0
e. Bonus Asset Basis	19e.	0		0
f. Bonus Depreciation	19f.	0		0
g. IRC Section 179 Expense	19g.	0		0
h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income	19h.	0		0
20. Total Deductions	20.	0		0
21. Total Income Modified by N.C. Adjustments	21.	20706		20706

**Part C. Part-Year Residents and Nonresidents Taxable Percentage**

22. Enter the Amount From Column B, Line 21				22.    20706
23. Enter the Amount From Column A, Line 21				23.    20706
24. Part-Year Residents and Nonresident Taxable Percentage				24.    1.0000

# WEST VIRGINIA PERSONAL INCOME TAX RETURN

2023

SOCIAL SECURITY NUMBER	052470599	Deceased <input type="checkbox"/>	Date of Death*	**SPOUSE'S SOCIAL SECURITY NUMBER	Deceased <input type="checkbox"/>	Date of Death*	
LAST NAME	KONDETI			SUFFIX			
SPOUSE'S LAST NAME				SUFFIX			
FIRST LINE OF ADDRESS	744 MCRAE ROAD			SECOND LINE OF ADDRESS			
CITY	CARY		STATE	NC	ZIP CODE	27519	
TELEPHONE NUMBER	3049553355	EMAIL	KONDETI1@MARSHALL.EDU			EXTENDED DUE DATE MM/DD/YYYY	

\* ONLY INCLUDE A DECEASED TAXPAYER AND THEIR DATE OF DEATH IF IT OCCURRED IN THIS TAX YEAR. FOR THE NEXT TWO YEARS, PLEASE LIST THEM BELOW ON THE SURVIVING SPOUSE EXEMPTION.

AMENDED RETURN   
  NONRESIDENT SPECIAL   
  NONRESIDENT/PART YEAR RESIDENT   
  FORM WV-8379 FI LED AS AN INJURED SPOUSE

**FILING STATUS (CHECK ONE)**

1 SINGLE   
  2 HEAD OF HOUSEHOLD   
  3 MARRIED, FILING JOINT   
  4 MARRIED, FILING SEPARATE   
  5 WIDOW(ER) WITH DEPENDENT CHILD

\*\*Enter spouse's SS# and name in the boxes above

**EXEMPTIONS**

<b>(a) YOURSELF</b>	To claim an exemption for yourself, enter 1. If someone can claim you as a dependent, leave box (a) blank.)	(a)	1
<b>(b) SPOUSE</b>	To claim an exemption for your spouse, enter 1. They may not be claimed as an exemption by anyone else.	(b)	
<b>(c) DEPENDENTS</b>	List your dependents. If over four dependents, continue on Schedule DP on page 49. <b>Enter total number of dependents</b>	(c)	

Dependent First name	Dependent Last name	Social Security Number	Date of Birth (MM DD YYYY)

<b>(d) SURVIVING SPOUSE</b>	(See page 21) Decedents SSN	Year Spouse Died:	(d)
<b>(e) Total Exemptions</b>	(add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below.		(e)
			1

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-A	1	20706	.00
2. Additions to income (line 59 of Schedule M).....	2		.00
3. Subtractions from income (line 50 of Schedule M).....	3		.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	20706	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 29).....	5		.00
6. Total Exemptions as shown above on Exemption Box (e) <u>1</u> x \$2,000 .....	6	2000	.00
7. West Virginia Taxable Income (line 4 minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO .....	7	18706	.00
8. Income Tax Due (Check One) .....	8	0	.00

Tax Table   
  Rate Schedule   
  Nonresident/Part-year resident calculation schedule

**TAX DEPT USE ONLY**

PAY PLAN	COR	SCTC	NRSR	HEPTC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**MUST INCLUDE WITHHOLDING FORMS WITH THIS RETURN (W-2s, 1099s, Etc.)**



PRIMARY LAST NAME **KONDETI** SOCIAL SECURITY NUMBER **052470599**

9. Credits from Tax Credit Recap Schedule (see schedule on page 5 ) .....	9		<b>.00</b>				
10. Total Income Tax Due. Line 8 minus 9. If line 9 is greater than line 8, enter 0	10	0	<b>.00</b>				
11. Overpayment previously refunded or credited (amended return only) .....	11		<b>.00</b>				
Penalty Due <input type="checkbox"/> <b>CHECK IF REQUESTING WAIVER OR QUALIFIED FARMER</b>							
12. West Virginia Use Tax Due on out-of-state purchases (See Schedule UT on page 44). <input checked="" type="checkbox"/> <b>CHECK IF NO USE TAX DUE</b> .....	12		<b>.00</b>				
13. Add lines 10 through 12. This is your total amount due.....	13	0	<b>.00</b>				
14. West Virginia Income Tax Withheld (See instructions page 23) <input type="checkbox"/> <b>Check if withholding from NRSR (Nonresident Sale of Real Estate)</b>	14		<b>.00</b>				
15. Estimated Tax Payments and Payments with Schedule 4868 .....	15	0	<b>.00</b>				
16. Non-Family Adoption Tax Credit, if applicable (include Schedule WV NFA-1) .....	16		<b>.00</b>				
17. Senior Citizen Tax Credit for property tax paid (include Schedule SCTC-A) .....	17		<b>.00</b>				
18. Homestead Excess Property Tax Credit for property tax paid (include Schedule HEPTC-1 and Class 2 receipt)	18		<b>.00</b>				
19. Build WV Property Value Adjustment Refundable Tax Credit .....	19		<b>.00</b>				
20. Amount paid with original return (amended return only) .....	20		<b>.00</b>				
21. Payments and Refundable Credits (add lines 14 through 20) .....	21	0	<b>.00</b>				
<b>22. Balance Due</b> (line 13 minus line 21). If Line 21 is greater than line 13, complete line 23 ... <b>PAY THIS AMOUNT</b>	22		<b>.00</b>				
23. Line 21 minus line 13. This is your overpayment .....	23	0	<b>.00</b>				
24. Indicate donations from line 24. Enter below and enter the sum of columns 24A, 24B, and 24C on Line 24	24		<b>.00</b>				
<table border="1" style="width:100%"> <tr> <td style="width:25%">24A. CHILDREN'S TRUST FUND</td> <td style="width:25%">24B. 4WV DEPT. OF VETERANS ASSISTANCE</td> <td style="width:25%">24C. STATE VETERANS CEMETERY</td> <td style="width:25%"></td> </tr> </table>	24A. CHILDREN'S TRUST FUND	24B. 4WV DEPT. OF VETERANS ASSISTANCE	24C. STATE VETERANS CEMETERY				
24A. CHILDREN'S TRUST FUND	24B. 4WV DEPT. OF VETERANS ASSISTANCE	24C. STATE VETERANS CEMETERY					
25. Amount of Overpayment to be credited to your 2024 estimated tax.....	25		<b>.00</b>				
<b>26. Refund due to you</b> (line 23 minus line 24 and line 25)..... <b>REFUND</b>	26	0	<b>.00</b>				

**Direct Deposit of Refund**  CHECKING  SAVINGS  ROUTING NUMBER  ACCOUNT NUMBER

**PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.**

I authorize the Tax Division to discuss my return with my preparer  YES  NO  
*Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of mv knowledge and belief, it is true, correct and complete.*

Your Signature	Date	Spouse's Signature	Date	Telephone Number
<input type="checkbox"/> Preparer: Check HERE if client is requesting NOT to efile		<b>P02082703 SYAM PRIYA RAM SAGAR GUPTA</b>	<b>03232024</b>	<b>6789659522</b>
		Preparer's EIN	Signature of preparer other than above	Date

**SYAM PRIYA RAM SAGAR GUPTA** **GLOBAL TAXES LLC**  
 Preparer's Printed Name Preparer's Firm

<b>FOR REFUND, MAIL TO THIS ADDRESS:</b> WV TAX DIVISION P.O. BOX 1071 CHARLESTON, WV 25324-1071	<b>FOR BALANCE DUE, MAIL TO THIS ADDRESS:</b> WV TAX DIVISION P.O. BOX 3694 CHARLESTON, WV 25336-3694
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**Payment Options:** Returns filed with a balance of tax due may pay through any of the following methods:  
 • Check or Money Order payable to the WV Tax Division - Enclose check or money order with your return.  
 • Electronic Payment - May be made by visiting mytaxes.wvtax.gov and clicking on "Pay Personal Income Tax".



NONRESIDENTS/PART-YEAR RESIDENTS  
SCHEDULE OF INCOME

2023

NONRESIDENT  PART-YEAR RESIDENTS  
(Enter period of West Virginia residency MM/DD/YYYY) FROM 01 01 2023 TO 06 01 2023

(To Be Completed By Nonresidents and Part-Year Residents Only)		COLUMN A: AMOUNT FROM FEDERAL RETURN		COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY		COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD	
INCOME							
1. Wages, salaries, tips (withholding documents) .....	1	20706	.00	0	.00	0	.00
2. Interest .....	2		.00		.00		.00
3. Dividends .....	3		.00		.00		.00
4. IRAs, pensions and annuities .....	4		.00		.00		.00
5. Total taxable Social Security and Railroad Retirement benefits (see line 32 and 38 of Schedule M) .....	5		.00		.00		
6. Refunds of state and local income tax (see line 36 of Schedule M) .....	6		.00		.00		
7. Alimony received .....	7		.00		.00		
8. Business profit (or loss) .....	8		.00		.00		.00
9. Capital gains (or losses) .....	9		.00		.00		.00
10. Supplemental gains (or losses) .....	10		.00		.00		.00
11. Farm income (or loss) .....	11		.00		.00		.00
12. Unemployment compensation insurance .....	12		.00		.00		.00
13. Other income from federal return (identify source) .....	13		.00		.00		.00
14. Total income (add lines 1 through 13) .....	14	20706	.00	0	.00	0	.00
<b>ADJUSTMENTS</b>							
15. Educator expenses .....	15		.00		.00		.00
16. IRA deduction .....	16		.00		.00		.00
17. Self-employment tax deduction .....	17		.00		.00		.00
18. Self Employed SEP, SIMPLE and qualified plans .....	18		.00		.00		.00
19. Self-employment health insurance deduction .....	19		.00		.00		.00
20. Penalty for early withdrawal of savings .....	20		.00		.00		.00
21. Other adjustments (See instructions page 32) .....	21		.00		.00		.00
22. Total adjustments (add lines 15 through 21) .....	22		.00		.00		.00
23. Adjusted gross income (subtract line 22 from line 14 in each column) .....	23	20706	.00	0	.00	0	.00
24. West Virginia income (line 23, Column B plus column C)				24		0	.00
25. Income subject to West Virginia Tax but exempt from federal tax.....				25			.00
26. Total West Virginia income (line 24 plus line 25). Enter here and on line 2 on the next page				26		0	.00



**SCHEDULE A (CONTINUED)**

**PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION**

1. Tentative Tax (apply the appropriate tax rate schedule on page 35 to the amount shown on line 7, Form IT-140).....	1	510	.00
2. West Virginia Income (line 26, Schedule A).....	2	0	.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3	20706	.00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1). Enter here and on line 8, Form IT-140 .....	4	0	.00

**PART II: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES  
AND CERTAIN ACTIVE MILITARY MEMBERS**

**ELIGIBILITY:** Complete this section **ONLY** if **ALL THREE** of the following statements were true for 2023.

- You were EITHER a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia  
**OR** a member of the military assigned to active duty in West Virginia whose domicile is outside West Virginia
- Your only West Virginia source income was from wages and salaries.
- West Virginia income tax was withheld from such wages and salaries by your employer(s).

If you were a non-military, domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.

**NOTE: If you were a resident of any state other than Kentucky, Ohio, Maryland, Pennsylvania, or Virginia, you are ineligible to complete Part II. You must check the box Filing as Nonresident or Filing as a Part-Year Resident and Complete Schedule A and Part I to report any income from West Virginia sources.**

**I declare that I was not a resident of West Virginia at any time during 2023, I was a resident of the state shown OR was in West Virginia pursuant to active duty military orders, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.**

**YOUR STATE OF RESIDENCE (Check one):**

- 1 Commonwealth of Kentucky       4 Commonwealth of Pennsylvania      Number of days spent in West Virginia \_\_\_\_\_
- 2 State of Maryland       5 Commonwealth of Virginia      Number of days spent in West Virginia \_\_\_\_\_
- 3 State of Ohio       6 Active Military, stationed in West Virginia but not domiciled here (Must enclose military order and DD2058)

		(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
5. Enter your total West Virginia Income from wages and salaries in the appropriate column	5	.00	.00
6. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2023 .....	6	.00	.00
7. Line 6, column A plus line 6 column B. Report this amount on line 14 of Form IT-140 .....	7		.00

