

Your first name, middle initial, and last name RAVI YAPURAM

Spouse's first name, middle initial, and last name _____

Your Social Security Number 134-59-7113

Spouse's Social Security Number _____

Home address, city, state, ZIP 4218 PLYMOUTH DR

WEST DES MOINES IA 50266

Part I Tax Return Information

	B. Spouse (filing status 3)	A. You or Joint
1. Iowa Net Income (IA 1040, line 26 A & B)	1B _____ .00	1A <u>7,874</u> .00
2. Total Tax (IA 1040, line 42 A & B)	2B _____ .00	2A _____ .00
3. Iowa Income Tax Withheld (IA 1040, line 66 A & B).....	3B _____ .00	3A <u>275</u> .00
4. Amount to be Refunded (IA 1040, line 71).....	4. _____	<u>352</u> .00
5. Total Amount Due (IA 1040, line 76)	5. _____	_____ .00

Part II Declaration of Taxpayer (Be sure to keep a copy of the tax return)

6. I do not want direct deposit or direct debit.
7. I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of my individual Iowa taxes owed on this return, and the financial institution to debit the entry to this account on _____ (the payment/settlement date). I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. This authorization is to remain in full force and effect until I notify the IDR to terminate the authorization. To revoke (cancel) a payment, I must contact IDR at (515) 281-3114 or idreft@iowa.gov. Payment cancellation requests must be received no later than 5 business days prior to the payment/settlement date. Note: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, contact your financial institution to request that they allow a withdrawal from your bank account by this ACH Company ID.

Name of financial institution: BANK OF AMERICA

Routing Number

0	2	1	2	0	0	3	3	9
---	---	---	---	---	---	---	---	---

 The first two digits must be 01 through 12 or 21 through 32.

Account Number

3	8	1	0	3	8	0	5	2	3	6	7				
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--

Type of Account: Savings Checking

Will this refund go to (or payment come from) an account outside the United States? Yes No

Under penalties of perjury, I declare that I have examined the information on my electronic individual income tax return, including any schedules, attachments, and statements for tax year ending December 31, 2017 and certify to the best of my knowledge and belief, it is true, correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent that my return, including accompanying schedules, attachments, and statements be sent to the Iowa Department of Revenue (IDR) through the Internal Revenue Service (IRS) by my Electronic Return Originator (ERO). In addition, by using software to prepare and transmit my return electronically, I consent to the disclosure to Iowa of all information pertaining to the transmission of my tax return electronically. I authorize IDR to inform my ERO and/or transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize IDR 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 IDR 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. I consent that my refund be directly deposited as designated in Part II and declare that the information shown in Part II is correct. If the processing of my return, refund, or direct debit is delayed, I authorize IDR to disclose to my ERO and/or transmitter the reason(s) for the delay or the date the refund was sent. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Your Signature _____ Date: _____ Spouse Signature. If a joint return, both must sign. _____ Date _____

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453-IND are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. I have obtained the taxpayer's signature before submitting this return to the IRS. I have provided the taxpayer with a copy of all forms and information to be filed with IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Information for e-File Providers publication. I understand that the original form IA 8453-IND should not be sent to IDR, but must be retained by the ERO for a period of three years from the due date of the return or the filing date, whichever is later, to which the IA 8453-IND relates was filed. I will make a copy available to IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules, attachments, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I have based this declaration on all information available to me.

ERO Signature	Date <u>06/06/2018</u>	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO PTIN
Firm's name (or yours if self-employed)	<u>GLOBAL TAXES LLC</u>			FEIN <u>30-1017196</u>
Address and zip code	<u>2530 PEBBLE CREEK LN CUMMING GA 30041</u>			Phone Number <u>(678)965-9729</u>
Paid Preparer Signature	Date <u>06/06/2018</u>	Check if self-employed <input type="checkbox"/>	Preparer PTIN <u>P02090332</u>	
Firm's name (or yours if self-employed)	<u>APPANA RUPA VENKATA SATYA SAI MANI KUMAR</u>			FEIN <u>30-1017196</u>
Address and zip code	<u>2530 PEBBLE CREEK LN CUMMING GA 30041</u>			Phone Number <u>(678)965-9729</u>

2017 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning ____/____/2017 and ending ____/____/____

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name YAPURAM Your first name/middle initial RAVI
Spouse's last name _____ Spouse's first name/middle initial _____



Current mailing address (number and street, apartment, lot, or suite number) or PO Box
4218 PLYMOUTH DR
City, State, ZIP
WEST DES MOINES IA 50266

Spouse SSN _____ Your SSN 134-59-7113

Step 2 Filing Status: Mark one box only

1	<input checked="" type="checkbox"/> Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Email Address: _____
2	<input type="checkbox"/> Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Check this box if you or your spouse was 65 or older as of 12/31/17. <input type="checkbox"/>
3	<input type="checkbox"/> Married filing separately on this combined return. Spouse use column B.	Residence on 12/31/17: County No. <u>77</u> School District No. <u>1576</u>
4	<input type="checkbox"/> Married filing separate returns. Spouse's name: _____ ▲ SSN: _____ Net Income: \$ _____	
5	<input type="checkbox"/> Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	
6	<input type="checkbox"/> Qualifying widow(er) with dependent child. Name: _____ SSN: _____	

Step 3 Exemptions

	B. Spouse (Filing Status 3 ONLY)	A. You or Joint
a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3..... ▲	X \$ 40 = \$ _____	▲ <u>1</u> X \$ 40 = \$ <u>40</u>
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind..... ▲	X \$ 20 = \$ _____	▲ _____ X \$ 20 = \$ _____
c. Dependents: Enter 1 for each dependent..... ▲	X \$ 40 = \$ _____	▲ _____ X \$ 40 = \$ _____
d. Enter first names of dependents here _____	e. Total \$ _____	e. Total \$ <u>40</u>

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet

	B. Spouse/Status 3 ▲	A. You or Joint ▲
	<input type="checkbox"/>	<input type="checkbox"/>

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc..... 1.	_____ .00	<u>7,874</u> .00		
2. Taxable interest income. If more than \$1,500, complete Sch. B..... 2.	_____ .00	_____ .00		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B..... 3.	_____ .00	_____ .00		
4. Alimony received..... 4.	_____ .00	_____ .00		
5. Business income/(loss) from federal Schedule C or C-EZ..... 5.	_____ .00	_____ .00		
6. Capital gain/(loss), federal Sch. D if required for federal purposes..... 6.	_____ .00	_____ .00		
7. Other gains/(losses) from federal form 4797..... 7.	_____ .00	_____ .00		
8. Taxable IRA distributions..... 8.	_____ .00	_____ .00		
9. Taxable pensions and annuities..... 9.	_____ .00	_____ .00		
10. Rents, royalties, partnerships, estates, etc..... 10.	_____ .00	_____ .00		
11. Farm income/(loss) from federal Schedule F..... 11.	_____ .00	_____ .00		
12. Unemployment compensation. See instructions..... 12.	_____ .00	_____ .00		
13. Gambling winnings..... 13.	_____ .00	_____ .00		
14. Other income, bonus depreciation, and section 179 adjustment..... 14.	_____ .00	_____ .00		
15. Gross Income. Add lines 1-14..... 15.	_____ .00 ▲	<u>7,874</u> .00		

NOTE: Use only blue or black ink, no pencils or red ink.

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
16. Payments to an IRA, Keogh, or SEP..... 16.	_____ .00	_____ .00		
17. Deductible part of self-employment tax..... 17.	_____ .00	_____ .00		
18. Health insurance premium..... 18.	_____ .00	_____ .00		
19. Penalty on early withdrawal of savings..... 19.	_____ .00	_____ .00		
20. Alimony paid..... 20.	_____ .00	_____ .00		
21. Pension/retirement income exclusion..... 21.	_____ .00 ▲	_____ .00		
22. Moving expense deduction from federal form 3903..... 22.	_____ .00	_____ .00		
23. Iowa capital gain deduction; certain sales only. Include IA 100..... 23.	_____ .00 ▲	_____ .00		
24. Other adjustments..... 24.	_____ .00	_____ .00		
25. Total adjustments. Add lines 16-24..... 25.	_____ .00 ▲	_____ .00		
26. Net Income. Subtract line 25 from line 15..... <u>LOW INCOME EXEMPT</u> 26.	_____ .00 ▲	<u>7,874</u> .00		

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
27. Federal income tax refund/overpayment received in 2017..... 27.	_____ .00 ▲	_____ .00		
28. Self-employment/household employment/other federal taxes..... 28.	_____ .00 ▲	_____ .00		
29. Addition for federal taxes. Add lines 27 and 28..... 29.	_____ .00	_____ .00		
30. Total. Add lines 26 and 29..... 30.	_____ .00	_____ .00		
31. Federal tax withheld..... 31.	_____ .00 ▲	_____ .00		
32. Federal estimated tax payments made in 2017..... 32.	_____ .00 ▲	_____ .00		
33. Additional federal tax paid in 2017 for 2016 and prior years..... 33.	_____ .00 ▲	_____ .00		
34. Deduction for federal taxes. Add lines 31, 32, and 33..... 34.	_____ .00	_____ .00		
35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2..... 35.	_____ .00 ▲	_____ .00		



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	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 8 Taxable Income				
36. BALANCE. From side 1, line 35.....			36. _____	_____
37. Deduction. Check one box <input checked="" type="checkbox"/> Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/>			37. _____	_____
38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....			38. _____	_____

Step 9 Tax, Credits, and Check-off Contributions				
39. Tax from tables or alternate tax.....	39. _____	_____	_____	_____
40. Iowa lump-sum tax. 25% of federal tax from form 4972.....	40. _____	_____	_____	_____
41. Iowa alternative minimum tax. Include IA 6251.....	41. _____	_____	_____	_____
42. Total tax. ADD lines 39, 40, and 41.....	42. _____	_____	_____	_____
43. Total exemption credit amount(s) from Step 3, side 1.....	43. _____	_____	_____	_____
44. Tuition and textbook credit for dependents K-12.....	44. _____	_____	_____	_____
45. Volunteer firefighter/EMS/reserve peace officer credit.....	45. _____	_____	_____	_____
46. Total credits. ADD lines 43, 44, and 45.....	46. _____	_____	_____	_____
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.....	47. _____	_____	_____	_____
48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....	48. _____	_____	_____	_____
49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero.....	49. _____	_____	_____	_____
50. Out-of-state tax credit. Include IA 130.....	50. _____	_____	_____	_____
51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero.....	51. _____	_____	_____	_____
52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....	52. _____	_____	_____	_____
53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero.....	53. _____	_____	_____	0.00
54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53.....	54. _____	_____	_____	0.00
55. Total state and local tax. ADD lines 53 and 54.....	55. _____	_____	_____	0.00
56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here.....	56. _____	_____	_____	0.00
57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 57a: <input checked="" type="checkbox"/> State Fair 57b: <input checked="" type="checkbox"/> Firefighters/Veterans 57c: <input checked="" type="checkbox"/> Child Abuse Prevention 57d: <input checked="" type="checkbox"/> Enter here.....	57. _____	_____	_____	_____
58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here.....	58. _____	_____	_____	0.00

Step 10 Credits				
59. Iowa Fuel tax credit. Include IA 4136.....	59. _____	_____	_____	_____
60. Check One: Child and dependent care credit <input type="checkbox"/> OR <input checked="" type="checkbox"/> Early childhood development credit <input type="checkbox"/>	60. _____	_____	_____	_____
61. Iowa earned income tax credit. 15.0% (.15) of federal credit.....	61. _____	_____	77.00	_____
62. Other refundable credits. Include IA 148 Tax Credits Schedule.....	62. _____	_____	_____	_____
63. Total refundable Iowa credits. ADD lines 59 - 62.....	63. _____	_____	77.00	_____
64. RESERVED FOR FUTURE USE.....	64. 0.00	_____	0.00	_____
65. Taxpayers trust fund tax credit. The credit for 2017 is \$0.....	65. 0.00	_____	0.00	_____
66. Iowa income tax withheld.....	66. _____	_____	275.00	_____
67. Estimated and voucher payments made for tax year 2017.....	67. _____	_____	_____	_____
68. TOTAL. ADD lines 63, 65, 66, and 67.....	68. _____	_____	352.00	_____
69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here.....	69. _____	_____	352.00	_____

Step 11 Refund				
70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid.....	70. _____	_____	352.00	_____
71. Amount of line 70 to be REFUNDED.....	71. _____	_____	352.00	_____
71a. Routing Number: <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="3"/> <input type="text" value="3"/> <input type="text" value="9"/>	71b. Type	Checking <input checked="" type="checkbox"/>	Savings <input type="checkbox"/>	
71c. Account Number: <input type="text" value="3"/> <input type="text" value="8"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="3"/> <input type="text" value="8"/> <input type="text" value="0"/> <input type="text" value="5"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="6"/> <input type="text" value="7"/>				
72. Amount of line 70 to be applied to your 2018 estimated tax.....	72. _____	_____	_____	_____

Step 12 Pay				
73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE.....	73. _____	_____	_____	_____
74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>	74. _____	_____	_____	_____
75. Penalty and interest <input checked="" type="checkbox"/> 75a. Penalty _____ <input checked="" type="checkbox"/> 75b. Interest _____ ADD. Enter total.....	75. _____	_____	_____	_____
76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here.....	76. _____	_____	_____	_____

Step 13 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE	_____	_____	<input type="checkbox"/>	_____	APPANA RUPA VENKATA SATYA SAI MANI KUMAR	06/06/2018
Your Signature	Date	Check if Deceased	Date of Death	Preparer's Signature	Date	
SIGN HERE	_____	_____	<input type="checkbox"/>	_____	P02090332	30-1017196
Spouse's Signature	Date	Check if Deceased	Date of Death	Preparer's PTIN	Firm's FEIN	
				(678) 965-9729		
			Daytime Telephone Number			Daytime Telephone Number

This return is due April 30th, 2018. Sign, enclose W-2s, and verify SSNs.
MAILING ADDRESS: Iowa Income Tax Document Processing,
PO BOX 9187, Des Moines IA 50306-9187
Make check payable to Treasurer, State of Iowa



Part IV – Other Information (continued)

- Check here if including net operating losses carried forward/back in other adjustments to income
- Check here if at least two-thirds of 2017 gross income is from farming or fishing.
- Taxpayer is the surviving spouse or is otherwise qualified for pension/retirement exclusion in 2017.
- Spouse is the surviving spouse or is otherwise qualified for pension/retirement exclusion in 2017.

- Yes No**
- Is the taxpayer or spouse claimed as a dependent on another person's Iowa return?
 - Not itemizing deductions and Form IA 4562A assets which would be on Sch. A.
 - Suppress automatic calculation and printing of Form IA 2210 and Form IA 2210F
 - Allow the Iowa DOR to calculate the underpayment penalty on Form IA 2210 or Form IA 2210F
 - gross income is from farming or fishing
 - May the State discuss return with preparer?

Contributions Contributions will reduce your refund or add to the amount you owe.

- 1 Fish / Wildlife 1 _____
- 2 State Fairgrounds Renovation 2 _____
- 3 Volunteer Firefighters / Veterans Trust Fund 3 _____
- 4 Child Abuse Prevention Fund 4 _____

Part V – Electronic Filing Information

New! State e-file disclosure consent:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the Iowa Department of Revenue, as applicable by law.

The state return will be filed electronically

Electronic PDF Attachments

PDF's that you have selected to attach to your state e-file return are listed below.

Description	Filename

Yes No
 Federal Pin(s) will be used in place of the Form IA 8453 (See Help)

Occupation:

- | | | |
|-------------------------------------|--------------------------|--------------------------|
| Taxpayer | Spouse | |
| <input type="checkbox"/> | <input type="checkbox"/> | Farmer and farm laborers |
| <input type="checkbox"/> | <input type="checkbox"/> | Military (as on W-2) |
| <input type="checkbox"/> | <input type="checkbox"/> | Student |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Other |

EF Status Dates:

- Date return was EFiled ▶ _____
- Date return was accepted by the state ▶ _____
- Enter the date Form IA 1040V was given to client ▶ _____
- QuickZoom** to Form IA 8453 Additional Information SmartWorksheet ▶ _____

Part VI – Direct Deposit/Direct Debit Information

Caution: See Tax Help for Refund Expectation

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Do you want to elect direct deposit of state tax refund?
<input type="checkbox"/>	<input type="checkbox"/>	Do you want electronic funds withdrawal of state tax payment (EF Only)?

Enter the payment date to withdraw from account listed below (Electronic Filing Only) . . . ▶ _____
 State balance-due amount from this return ▶ _____

Bank Information

If you selected direct deposit or direct debit, fill out the information below:

Name of Financial Institution ▶ BANK OF AMERICA

Account type Checking Savings

Routing number 021200339

Account number 381038052367

International ACH Transactions

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

Part VII – Paid Preparer Information

Enter the preparer's assigned code from Preparer's Information Worksheet 1

Part VIII – Extension Status

If the Iowa tax return can't be filed by April 30, and 90% of the tax liability is paid by April 30, then you automatically have until October 31, 2018 to file the Iowa return.

Form IA 1040-V is filed only to make a payment.

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has the tax return due date been extended?

Extended due date _____
QuickZoom to Form IA 1040V, Extension Payment Voucher ▶ _____

Tax Payments Worksheet

2017

▶ Keep for your records

Name RAVI YAPURAM	Social Security Number 134-59-7113
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Tax Payments for the Current Year

	State			
	Spouse		Taxpayer	
	Date	Payment	Date	Payment
1 First Payment				
2 Second Payment				
3 Third Payment				
4 Fourth Payment				
Additional Payments				
5 Payment				
Payment				
Payment				
Payment				
Payment				
6 Overpayment from previous year applied to current year				
7 Amount paid with current year extension				
8 Total tax payments				

Income Taxes Withheld for the Current Year

	Spouse		Taxpayer
9 State withholding on Forms W-2			275 .
10 State withholding on Forms W-2G			
11 State withholding on Forms 1099-R			
12 a State withholding on Forms 1099-MISC			
b State withholding on Forms 1099-G			
c State withholding on Forms 1099-K			
13 Other state tax withholding			
14 Total income tax withheld			275 .
15 Date return will be filed and balance paid		15	

Smart Worksheets from your 2017 Iowa Tax Return

SMART WORKSHEET FOR: Form IA 8453-IND: Individual Income Tax Declaration for Electronic Filing

Additional Information Smart Worksheet

A Date this return was E-Filed ▶ _____

B Date return was accepted by the state ▶ _____

C Documents to attach to the FRONT of Form IA 8453:
 Form W-2 (Copy 2) _____

D Documents to attach to the BACK of Form IA 8453:

Do Not Mail. Retain the completed Form IA 8453 with your ERO records for three years.
 Furnish it **only** upon request to IDRF.

SMART WORKSHEET FOR: Form IA 1040: Individual Income Tax Long Form

Form IA 1040, Tax Exemption Smart Worksheet

A	Minimum income level for this return	9,000.
B	Taxpayer's net income	7,874.
C	Spouse's net income	_____
D	Pension/retirement income exclusion (from line 21)	_____
E	Lump-sum distribution	_____
F	Reportable social security benefits from step 4 of IA 1040	_____
G	Total income.	7,874.
H	Total Nonresident/part-year resident income	_____
I	Income is less than or equal to the minimum income if this box is checked.	<input checked="" type="checkbox"/>

If checked, this return qualifies for exemption from tax. Zero is entered on line 55, and the remainder of the return is completed.