

Your first name, middle initial, and last name SANDEEP SIRRA

Spouse's first name, middle initial, and last name \_\_\_\_\_

Your Social Security Number 736-27-8783

Spouse's Social Security Number \_\_\_\_\_

Home address, city, state, ZIP 6201 EP TRUE PKWY

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>32,997</u> .00
2. Total Tax (IA 1040, line 42 A & B) .....	2B _____ .00	2A <u>1,161</u> .00
3. Iowa Income Tax Withheld (IA 1040, line 63 A & B).....	3B _____ .00	3A <u>1,477</u> .00
4. Amount to be Refunded (IA 1040, line 68).....		4. <u>465</u> .00
5. Total Amount Due (IA 1040, line 73) .....		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: J . P MORGAN CHASE BANK

Routing Number 

0	4	4	0	0	0	0	3	7
---	---	---	---	---	---	---	---	---

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

Account Number 

2	5	1	2	0	1	9	3	2											
---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--

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

2018 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_

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

Your last name: SIRRA, Your first name/middle initial: SANDEEP, Spouse's last name: \_\_\_\_\_, Spouse's first name/middle initial: \_\_\_\_\_



Current mailing address (number and street, apartment, lot, or suite number) or PO Box: 6201 EP TRUE PKWY, City, State, ZIP: WEST DES MOINES IA 50266

Spouse SSN: \_\_\_\_\_, Your SSN: 736-27-8783

Step 2 Filing Status: Mark one box only

Form with checkboxes for filing status: Single (checked), Married filing a joint return, Married filing separately, etc. Includes fields for Email Address, Residence on 12/31/18, and School District No.

Step 3 Exemptions

Table for Step 3 Exemptions with columns for B. Spouse (Filing Status 3 ONLY) and A. You or Joint. Rows include Personal Credit, Blind, Dependents, etc.

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

B. Spouse/Status 3 and A. You or Joint input fields

Table for Step 5 Gross Income with columns for B. Spouse/Status 3 and A. You or Joint. Rows include Wages, salaries, tips, Taxable interest income, etc.

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

Table for Step 6 Adjustments to Income with columns for B. Spouse/Status 3 and A. You or Joint. Rows include Payments to an IRA, Deductible part of self-employment tax, etc.

Table for Step 7 Federal Tax Addition and Deduction with columns for B. Spouse/Status 3 and A. You or Joint. Rows include Federal income tax refund/overpayment received, Self-employment/household employment/other federal taxes, etc.



**2018 IA 1040, page 2**

	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.....			.00	27,876.00
37. Deduction. Check one box <input checked="" type="checkbox"/> Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input checked="" type="checkbox"/>			.00	2,030.00
38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....			.00	25,846.00

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 9 Tax, Credits, and Check-off Contributions				
39. Tax from tables or alternate tax.....	39.	.00	▲	1,161.00
40. Iowa lump-sum tax. See instructions.....	40.	.00	▲	.00
41. Iowa alternative minimum tax. Include IA 6251.....	41.	.00	▲	.00
42. Total tax. ADD lines 39, 40, and 41.....	42.	.00		1,161.00
43. Total exemption credit amount(s) from Step 3, side 1.....	43.	.00		40.00
44. Tuition and textbook credit for dependents K-12.....	44.	.00	▲	.00
45. Volunteer firefighter/EMS/reserve peace officer credit.....	45.	.00	▲	.00
46. Total credits. ADD lines 43, 44, and 45.....	46.	.00		40.00
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.....	47.	.00	▲	1,121.00
48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....	48.	.00	▲	109.00
49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero.....	49.	.00	▲	1,012.00
50. Out-of-state tax credit. Include IA 130.....	50.	.00	▲	.00
51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero.....	51.	.00	▲	1,012.00
52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....	52.	.00	▲	.00
53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero.....	53.	.00	▲	1,012.00
54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53.....	54.	.00	▲	0.00
55. Total state and local tax. ADD lines 53 and 54.....	55.	.00	▲	1,012.00
56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here.....	56.			1,012.00
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.			.00
58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here.....	58.	▲		1,012.00

Step 10 Credits				
59. Iowa fuel tax credit. Include IA 4136.....	59.	.00	▲	.00
60. Check One: Child and dependent care credit <input type="checkbox"/> OR <input checked="" type="checkbox"/> Early childhood development credit <input type="checkbox"/>	60.	.00	▲	.00
61. Iowa earned income tax credit. 15.0% (.15) of federal credit.....	61.	.00	▲	0.00
62. Other refundable credits. Include IA 148 Tax Credits Schedule.....	62.	.00	▲	.00
63. Iowa income tax withheld.....	63.	.00	▲	1,477.00
64. Estimated and voucher payments made for tax year 2018.....	64.	.00	▲	.00
65. TOTAL. ADD lines 59 through 64 and enter here.....	65.	.00	▲	1,477.00
66. TOTAL CREDITS. ADD columns A and B on line 65 and enter here.....	66.			1,477.00

Step 11 Refund				
67. If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid.....	67.	▲		465.00
68. Amount of line 67 to be REFUNDED.....	68.	▲		465.00
68a. Routing Number: <input type="text" value="0"/> <input type="text" value="4"/> <input type="text" value="4"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="3"/> <input type="text" value="7"/>	68b. Type	Checking	<input checked="" type="checkbox"/>	Savings <input type="checkbox"/>
68c. Account Number: <input type="text" value="2"/> <input type="text" value="5"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="9"/> <input type="text" value="3"/> <input type="text" value="2"/>				
69. Amount of line 67 to be applied to your 2019 estimated tax.....	69.	.00	▲	.00

Step 12 Pay				
70. If line 66 is less than line 58, subtract line 66 from line 58. This is the AMOUNT OF TAX YOU OWE.....	70.	▲		.00
71. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>	71.	▲		.00
72. Penalty and interest <input checked="" type="checkbox"/> 72a. Penalty .00 <input checked="" type="checkbox"/> 72b. Interest .00 ADD. Enter total.....	72.			.00
73. TOTAL AMOUNT DUE. ADD lines 70, 71, and 72. Enter here.....	73.	▲		.00

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	_____ Your Signature	_____ Date	<input type="checkbox"/> Check if Deceased	_____ Date of Death	_____ Preparer's Signature	_____ Date
SIGN HERE	_____ Spouse's Signature	_____ Date	<input type="checkbox"/> Check if Deceased	_____ Date of Death	P02090332 Preparer's PTIN	_____ Firm's FEIN
			(305) 904-9491 Daytime Telephone Number			_____ Daytime Telephone Number

This return is due April 30th, 2019. 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**



Name(s) SANDEEP SIRRA

Social Security Number 736-27-8783

**Mark the appropriate box for you and your spouse**

- You are a nonresident of Iowa  ▲ Your spouse is a nonresident of Iowa  ▲  
 You are a part-year resident of Iowa  ▲ Your spouse is a part-year resident of Iowa  ▲  
 Date moved into Iowa: \_\_\_\_\_ and/or Date moved into Iowa: \_\_\_\_\_ and/or  
 Date moved out of Iowa: 07/17/18 Date moved out of Iowa: \_\_\_\_\_  
 You are a full-year resident of Iowa  Your spouse is a full-year resident of Iowa

**Iowa-Source Income**

	B. Spouse	A. You or Joint
1. Wages, salaries, tips, etc .....	1. _____ .00	_____ 29,808 .00
2. Taxable interest income .....	2. _____ .00	_____ .00
3. Ordinary dividend income.....	3. _____ .00	_____ .00
4. Alimony received.....	4. _____ .00	_____ .00
5. Business income or (loss) .....	5. _____ .00	_____ .00
6. Capital gain or (loss) .....	6. _____ .00	_____ .00
7. Other gains or (loss).....	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	_____ 0 .00
11. Farm income or (loss) .....	11. _____ .00	_____ .00
12. Unemployment compensation.....	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	▲ _____ 29,808 .00
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 into Iowa only.....	22. _____ .00	_____ .00
23. Iowa capital gain deduction.....	23. _____ .00	_____ .00
24. Other adjustments.....	24. _____ .00	_____ 0 .00
25. Total adjustments. Add lines 16-24.....	25. _____ .00	▲ _____ 0 .00
26. Iowa Net Income. Subtract line 25 from line 15.....	26. _____ .00	_____ 29,808 .00
27. All-source net income from line 26, IA 1040.....	27. _____ .00	_____ 32,997 .00

28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0% .....
28. \_\_\_\_\_ % \_\_\_\_\_ 90.3 %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0% .....
29. \_\_\_\_\_ % \_\_\_\_\_ 9.7 %
30. Iowa tax on total income from line 39, IA 1040 .....
30. \_\_\_\_\_ .00 \_\_\_\_\_ 1,161 .00
31. Total Credits from line 46, IA 1040.....
31. \_\_\_\_\_ .00 \_\_\_\_\_ 40 .00
32. Tax after credits. Subtract line 31 from line 30.....
32. \_\_\_\_\_ .00 \_\_\_\_\_ 1,121 .00
33. Nonresident/part-year resident credit. Multiply line 32 by the percentage on line 29. Enter this amount on line 48, IA 1040.....
33. \_\_\_\_\_ .00 \_\_\_\_\_ 109 .00



Name(s) SANDEEP SIRRA SSN or FEIN 736-27-8783

Pass-Through Entity (if applicable) \_\_\_\_\_ Pass-Through FEIN \_\_\_\_\_

**Part I - Computation of Iowa depreciation adjustment. See instructions before completing.**

A. Description of Property	B. Date Placed in Service	C. Life of Asset	D. Cost or Other Basis	E. Federal 179 Expense	F. Federal Depreciation Deduction	G. Accumulated Federal Depreciation	H. Iowa 179 Expense	I. MACRS Iowa Depreciation Deduction	J. Accumulated Iowa Depreciation
IPHONE	01/31/2018	7.0	700.		700.	700.		100.	100.
WATCH	01/31/2018	7.0	80.		80.	80.		11.	11.
Total amounts in columns E, F, H, and I					780.			111.	

**Part II - Disposition adjustments**

If you have disposed of property and an Iowa depreciation adjustment was applied to this property, continue with Part II; otherwise, skip to Part III.

A. Description of Property Sold or Disposed	B. Date Placed in Service- MM/DD/YY	C. Date Sold or Disposed MM/DD/YY	D. Total Iowa Depreciation + Sec. 179 Expense Taken	E. Total Federal Depreciation + Sec. 179 Expense Taken	F. Adjustment (subtract column E from column D)
Total amounts in column F					

**Part III - Summary of adjustments to net income**

1. Enter the sum of amounts from Part I, columns E and F..... 1. 780.
2. Enter the sum of amounts from Part I, columns H and I..... 2. 111.
3. Adjustment to depreciation. Subtract line 2 from line 1 ..... 3. 669.
4. Enter the amount from Part II, column F..... 4. \_\_\_\_\_
5. Add lines 3 and 4. This amount must be reported on your tax return.  
See table in Part III of the instructions for specific form and line references... 5. 669.

Include this form with your Iowa income tax return.



Name(s) SANDEEP SIRRA SSN or FEIN 736-27-8783

**Part IV – Section 179 pass-through recipient special election and deductions. See instructions.**

1. Section 179 expense allocated from Partnerships, S Corporations, and Limited Liability Companies.
    - a. Enter the section 179 expense amount shown on line 12, column (a) of all IA 1065 Schedule K-1s..... a. \_\_\_\_\_
    - b. Enter any section 179 expense amount(s) shown on line 12 of all federal Schedule K-1s, form 1065 from entities that did not provide an IA 1065 Schedule K-1..... b. \_\_\_\_\_
    - c. Enter the section 179 expense amount shown on line 11, column (a) of all IA 1120S Schedule K-1s..... c. \_\_\_\_\_
    - d. Enter any section 179 expense amount(s) shown on line 11 of all federal Schedule K-1s, form 1120S from entities that did not provide an IA 1120S Schedule K-1.. d. \_\_\_\_\_
- Total sum of a, b, c, and d. If more than \$1,000,000, enter \$1,000,000..... 1. \_\_\_\_\_

**Is the amount on line 1 less than \$70,000 (Iowa section 179 expense limitation for tax year 2018)?**

If YES, STOP completing Part IV. You are not eligible for the special election. Complete the IA 4562A as instructed in Part I.

If NO, you are eligible for the special election deduction. Enter \$70,000 in a separate row of the IA 4562A, Part I, column H, write "Part IV" in Part I column A, and enter the amount shown on Part IV, line 1 above in Part I Column E. Continue completing Part IV. If you choose not to make the special election, see instructions.

2. Limitation..... 2. \$70,000
3. Subtract line 2 from line 1. Enter the result here. .... 3. \_\_\_\_\_
4. Special election deduction. Multiply line 3 by 0.20. Enter the result in each box of the table below.
 

a. 2019: _____	b. 2020: _____	c. 2021: _____	d. 2022: _____	e. 2023: _____
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**Federal/State Adjustment Summary**

**2018**

Name as Shown on Return  
SANDEEP SIRRA

Social Security Number  
736-27-8783

<b>Schedule C</b>	<b>(A)</b> Fed Income/ Loss Before Passive and At-Risk Adj	<b>(B)</b> Depreciation Adjustment	<b>(C)</b> Other Adjustments	<b>(D)</b> State Inc/ Loss Before Passive and At-Risk Limit	<b>(E)</b> State Inc/ Loss After Passive and At-Risk Limit	<b>(F)</b> Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule C Depreciation Adjustment (Sum of Column E less Column F) . . . . . \_\_\_\_\_

<b>Schedule E</b>	<b>(A)</b> Fed Income/ Loss Before Passive and At-Risk Adj	<b>(B)</b> Depreciation Adjustment	<b>(C)</b> Other Adjustments	<b>(D)</b> State Inc/ Loss Before Passive and At-Risk Limit	<b>(E)</b> State Inc/ Loss After Passive and At-Risk Limit	<b>(F)</b> Federal Inc/ Loss After Passive and At-Risk Limit
HYDERABAD	-1,480.	669.		-811.	-811.	-1,480.

Total Schedule E Depreciation Adjustment (Sum of Column E less Column F) . . . . . 669.

<b>Schedule F</b>	<b>(A)</b> Fed Income/ Loss Before Passive and At-Risk Adj	<b>(B)</b> Depreciation Adjustment	<b>(C)</b> Other Adjustments	<b>(D)</b> State Inc/ Loss Before Passive and At-Risk Limit	<b>(E)</b> State Inc/ Loss After Passive and At-Risk Limit	<b>(F)</b> Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule F Depreciation Adjustment (Sum of Column E less Column F) . . . . . \_\_\_\_\_

<b>Form 4835</b>	<b>(A)</b> Fed Income/ Loss Before Passive and At-Risk Adj	<b>(B)</b> Depreciation Adjustment	<b>(C)</b> Other Adjustments	<b>(D)</b> State Inc/ Loss Before Passive and At-Risk Limit	<b>(E)</b> State Inc/ Loss After Passive and At-Risk Limit	<b>(F)</b> Federal Inc/ Loss After Passive and At-Risk Limit

Total Form 4835 Depreciation Adjustment (Sum of Column E less Column F) . . . . . \_\_\_\_\_



**Federal/State Adjustment Summary**

**2018**

Name as Shown on Return SANDEEP SIRRA	Social Security Number 736-27-8783
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Schedule K-1 Partnership	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule K-1 Partnership Depreciation Adjustment (Sum of Column E less Column F) . . . \_\_\_\_\_

Schedule K-1 S Corporation	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule K-1 S Corporation Depreciation Adjustment (Sum of Col E less Col F) . . . . . \_\_\_\_\_

Schedule K-1 Estates & Trusts	(A) Fed Income/ Loss Before Passive and At-Risk Adj	(B) Depreciation Adjustment	(C) Other Adjustments	(D) State Inc/ Loss Before Passive and At-Risk Limit	(E) State Inc/ Loss After Passive and At-Risk Limit	(F) Federal Inc/ Loss After Passive and At-Risk Limit

Total Schedule K-1 Estates & Trusts Depreciation Adjustment (Sum of Col E less Col F) . . . . . \_\_\_\_\_

Form 2106		(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)

Total Form 2106 Depreciation Adjustment (Sum of Column E) . . . . . \_\_\_\_\_  
 Total Form 2106 Depreciation Adjustment to be Included in Adjusted Gross Income. . . . . \_\_\_\_\_  
 Total Form 2106 Schedule A Depreciation Adjustment **Not** Subject to 2% Limitation. . . . . \_\_\_\_\_  
 Total Form 2106 Schedule A Depreciation Adjustment Subject to 2% Limitation . . . . . \_\_\_\_\_

**Federal/State Adjustment Summary**

**2018**

Name as Shown on Return SANDEEP SIRRA	Social Security Number 736-27-8783
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<b>Schedule A</b>		<b>(C)</b> Depreciation Adjustment	<b>(D)</b> Other Adjustments	<b>(E)</b> Total Adjustment (Column C + Column D)
SCHEDULE A				

Total Schedule A Depreciation Adjustment (Sum of Column E) . . . . . \_\_\_\_\_

**Total Depreciation Adjustment**

Depreciation Adjustment Included in Adjusted Gross Income . . . . . 669 .  
 Depreciation Adjustment Included in Schedule A **Not** Subject to 2% Limitation . . . . . \_\_\_\_\_  
 Depreciation Adjustment Included in Schedule A Subject to 2% Limitation . . . . . \_\_\_\_\_

**Asset Dispositions**

<b>(A)</b> Description of Asset Sold		<b>(B)</b> If reported on, Ck Box:		<b>(C)</b> Federal Gain/Loss	<b>(D)</b> Accumulated Depreciation		<b>(E)</b> Gain Adjustment	<b>(G)</b> Total Adjustment (Col D (1) - Col D (2) + Column E + Column F)
Date Acq	Date Sold	Form 6252	Form 8824		<b>(1)</b> State	<b>(F)</b> Other Adjustments		
		6252	<input type="checkbox"/>					
		8824	<input type="checkbox"/>					
		6252	<input type="checkbox"/>					
		8824	<input type="checkbox"/>					
		6252	<input type="checkbox"/>					
		8824	<input type="checkbox"/>					
		6252	<input type="checkbox"/>					
		8824	<input type="checkbox"/>					

Passive/At-Risk/Other Adjustments . . . . . \_\_\_\_\_  
 Total Sale of Asset Adjustment . . . . . \_\_\_\_\_

Name  
SANDEEP SIRRA

Social Security No.  
736-27-8783

	Spouse/Status 3	You or Joint
<b>a</b> Baby-sitting income not reported on fed Schedule C or C-EZ . . .		
<b>b</b> Bonus Depreciation / Section 179 adj. from IA Form 4562A . . . .		669 .
<b>c</b> Capital gains from installment sales in 2018. . . . .		
<b>d</b> College Savings Iowa or Iowa Advisor 529 Plan . . . . .		
<b>e</b> Director's fees . . . . .		
<b>f</b> Drilling: Intangible drilling costs on fed form 6251 less amortization . . . . .		
<b>g</b> Executor's fees. . . . .		
<b>h</b> First-time homebuyers account non-qualifying withdrawals to the extent previously deducted on the IA 1040 . . . . .		
<b>i</b> Partnership and/or S corporation income . . . . .		
<b>j</b> Refundable Iowa credits. . . . .		
<b>k</b> Refunds: State income tax refunds other than Iowa . . . . .		
<b>l</b> Wells: Percentage depletion oil, gas, geothermal on federal Form 6251 . . . . .		
<b>m</b> Other income reported on Schedule 1, line 21 of federal 1040 . .		
<b>n</b> 2017 Net Premium Tax Credit . . . . .		
<b>o</b> Iowa ABLE Savings Plan . . . . .		
<b>p</b> Employer provided bus pass or similar transportation expense . .		
<b>q</b> IA 8824 worksheet, like-kind exchange of personal property, due to nonconformity . . . . .		
<b>r</b> Amounts from discharge of student loan debt as a result of death or disability to the extent not included in federal income . .		
<b>s</b> IA 4684 worksheet, casualty or theft gains reconciliation, due to nonconformity . . . . .		
<b>t</b> IA 3903 moving expense worksheet from line 8a, due to nonconformity . . . . .		
<b>u</b> Business interest expense limitation, due to nonconformity . . . .		
<b>v</b> Business entertainment expenses, due to nonconformity . . . . .		
<b>w</b> IA 2106 employee business expenses worksheet from line 8, due to nonconformity . . . . .		
<b>x</b> Other nonconformity adjustments. See 2018 Iowa nonconformity adjustments worksheet . . . . .		
<b>Totals</b> . . . . .		669 .

Name  
SANDEEP SIRRA

Social Security No.  
736-27-8783

	Spouse/Status 3	You or Joint
<b>a</b> Accrual method . . . . .		
<b>b</b> Active duty military pay . . . . .		
<b>c</b> Alternative motor vehicle deduction of \$2,000 for those completing Federal form 8910 (Alternative Motor Vehicle Credit)		
<b>d</b> Capital gains from installment sales reported on the 2001 Iowa return using the accrual method . . . . .		
<b>e</b> Capital or ordinary gain from involuntary conversion related to eminent domain . . . . .		
<b>f</b> Claim of right deduction (may be taken on line 24 or line 62) . . . . .		
<b>g</b> College Savings Iowa or Iowa Advisor 529 Plan, up to \$3,319 per beneficiary . . . . .		
<b>h</b> Disability income exclusion - Include Form IA 2440. . . . .		
<b>i</b> Domestic production activities deduction, complete federal Form 8903. See detailed IA 1040 instructions online . . . . .		
<b>j</b> First-time homebuyer savings account qualifying contributions up to \$2,000 per account holder. For joint account holders filing married filing jointly you may claim up to \$4,000 . . . . .		
<b>k</b> Employer social security credit from federal return . . . . .		
<b>l</b> Federal alcohol and cellulosic biofuel fuels credit from federal return . . . . .		
<b>m</b> Foreign-earned income exclusion and/or foreign housing deduction from federal return . . . . .		
<b>n</b> Gains or losses from distressed sale transactions . . . . .		
<b>o</b> Health savings account deduction from federal form 1040, Schedule 1 . . . . .		
<b>p</b> Injured veterans program, contributions to (do not put on IA Sch. A)		
<b>q</b> Injured veterans program, (only grants from) . . . . .		
<b>r</b> In-home health care . . . . .		
<b>s</b> Iowa Veterans Trust Fund. . . . .		
<b>t</b> Military exemptions, not already excluded (see detailed IA 1040 instructions online) . . . . .		
<b>u</b> Net operating loss, Iowa. . . . .		
<b>v</b> Organ transplant expenses . . . . .		
<b>w</b> Partnership income and/or S corporation income: Modifications that decreased the income . . . . .		
<b>x</b> Segal Americorps Education Award Program . . . . .		
<b>y</b> Speculative shell buildings . . . . .		
<b>z</b> Student loan interest deduction from federal 1040, Schedule 1, line 33 . . . . .		2,500.
<b>aa</b> Victim compensation awards . . . . .		
<b>bb</b> Wages paid certain individuals . . . . .		
<b>cc</b> Work Opportunity Credit from federal return. . . . .		
<b>dd</b> Other federal adjustments prior to calculation of federal 1040 line 7 (federal adjusted gross income) not already taken on IA 1040: <b>1</b> Jury duty pay given to employer . . . . . <b>2</b> Other: _____ _____ _____		
<b>ee</b> Educator expenses . . . . .		
<b>ff</b> Reserved . . . . .		
<b>gg</b> Nonresident Electric Utility Worker Training and Emergency Response Work Reciprocity (see detailed IA 1040 instructions online) . . . . .		
<b>hh</b> Rapid Response to State Disasters . . . . .		
<b>ii</b> Iowa ABLE savings plan trust, up to \$3,319 per beneficiary . . . . .		
<b>Totals</b> . . . . .		2,500.

# Activity Worksheet

**2018**

Name as Shown on Return <u>SANDEEP SIRRA</u>	Social Security Number <u>736-27-8783</u>
---	--

Activity Description . . . . . HYDERABAD  
 Form or Worksheet Type. . . Sch E Copy number. . . 1

- A** If this activity was operated by spouse, check this box . . . . .
- B** If this activity was operated jointly by taxpayer and spouse, check this box . . . . .
- C** Check this box if you completely disposed of the property in the current year . . . . .
- D** Check this box if all investment is at risk (Not for K-1 Estates and Trusts) . . . . .
- E** Check this box if some of the investment is **not** at risk (Not for K-1 Estates and Trusts) . . . . .
- F** Did you materially participate in this activity? (Not for K-1's) . . . . . Yes  No
- G** Check this box if you actively participate in the operation of this activity (Not for Schedule C or Schedule F) . . . . .
- H** Check this box if rental property is subject to recharacterization rules (Sch E/Sch K-1 Ptrshp) . . . . .
- I** Check if rental real estate (or other rental) activity is a trade or business (Not for Schedule C or Schedule F) . . . . .

**If this is a Schedule E, check the appropriate boxes:**

- J** Rental property. . . . .  **L** Commercial property . . . . .
- K** Royalty property . . . . .  **M** Other passive exceptions . . . . .

**If this is a K-1, check the appropriate boxes:**

- N** This is a K-1 with ordinary income with material participation . . . . .
- O** This is a K-1 with rental real estate with material participation . . . . .
- P** This is a publicly traded partnership . . . . .
- Q** If this is a K-1 Estates and Trusts, check the box if this is a final K-1 . . . . .
- R** Check if "working interest" in oil or gas well (Schedule K-1 Partnership) . . . . .

- S** At-risk status . . . . . All
- T** Passive status . . . . . Active RE

**Part I - Section 179 Adjustments**

(A) Federal Total Section 179 Before Limitation	(B) Federal Net Section 179 After Limitation	(C) State Current Year Expense	(D) State Carryover From Prior Year	(E) State Total Section 179 Before Limitation	(F) State Section 179 Allowed	(G) State Section 179 Carryover To Next Year

**Part II - Regular Income/Loss**

	Income/Loss
<b>1</b> Federal income/loss . . . . .	-1,480.
<b>2</b> Adjustments:	
<b>a</b> 30%/50% Special Depreciation Allowance (Bonus Depreciation) . . . . .	780.
<b>b</b> Other depreciation adjustment(s) . . . . .	-111.
<b>c</b> Section 179 adjustment . . . . .	
<b>d</b> Other adjustments . . . . .	
<b>3</b> Total . . . . .	-811.
<b>4</b> At-Risk adjustment. . . . . <b>a</b> Adjust amount . . . <b>b</b>	
<b>5</b> Total . . . . .	-811.
<b>6</b> Passive carryover loss . . . . .	
<b>7</b> Passive disallowed loss (carryover to next year) . . . . .	
<b>8</b> Net profit or (loss) allowed . . . . .	-811.
<b>9</b> Net federal profit or (loss) allowed . . . . .	-1,480.
<b>10</b> Federal/State adjustment . . . . .	669.

Activity Description . . . . . HYDERABAD

<b>Part III - Schedule K-1 Partnership and S Corporations</b>	<b>Section 179 Expense</b>	<b>Misc Income</b>	<b>Commercial Revitalization</b>
1 Federal income/loss . . . . .			
2 Adjustments . . . . .			
3 Total . . . . .			
4 a At-Risk adjustment amount . . . . .			
b At-Risk adjustment . . . . .			
5 Total . . . . .			
6 Passive carryover loss . . . . .			
7 Passive disallowed loss (carryover to next year) . . . . .			
8 Net profit or (loss) allowed . . . . .			
9 Net federal profit or (loss) allowed . . . . .			
10 Federal/State adjustment . . . . .			

<b>Part IV - Dispositions</b>	<b>Schedule D Short-Term</b>	<b>Schedule D Long-Term</b>	<b>Form 4797 Short-Term</b>	<b>Form 4797 Long-Term</b>
1 Federal income/loss . . . . .				
2 Adjustments:				
a Adjustments transferred from the federal return . . . . .				
b Other adjustments . . . . .				
c Total adjustments . . . . .				
3 Total . . . . .				
4 a At-Risk adjustment amount . . . . .				
b At-Risk adjustment . . . . .				
5 Total . . . . .				
6 Passive carryover loss . . . . .				
7 Passive disallowed loss . . . . .				
8 Net profit or (loss) allowed . . . . .				
9 Net federal profit or (loss) allowed . . . . .				
10 Federal/State adjustment . . . . .				

Iowa Information Worksheet

2018

Keep for your records

Part I - Personal Information

Taxpayer:

First Name . . . . . SANDEEP
Middle Initial . . . . . Suffix . . . . .
Last Name . . . . . SIRRA
Social Security No. . . 736-27-8783
Date of Birth . . . . . 11/13/1994 (mm/dd/yyyy)
Date of Death . . . . . (mm/dd/yyyy)
Occupation . . . . .
Work Phone . . . . . (305)904-9491

Spouse:

First Name . . . . .
Middle Initial . . . . . Suffix . . . . .
Last Name . . . . .
Social Security No. . .
Date of Birth . . . . . (mm/dd/yyyy)
Date of Death . . . . . (mm/dd/yyyy)
Occupation . . . . .
Work Phone . . . . .

Home Phone . . . . .
Check to print phone number on forms . . . . . [ ] Home [X] Taxpayer work [ ] Spouse work

Address . . . . . 6201 EP TRUE PKWY Apt No.
City . . . . . WEST DES MOINES State . . IA ZIP Code . . 50266
Foreign province/county Foreign postal code
Foreign country

County Number . . . . 00
School District (alpha by district) A to N: Part-year - Moved out of Iowa O to Z:
District Number 9999 Rate 0 %

Part II - Resident Status

QuickZoom to Form IA 1040 , Individual Income Tax Form . . . . .

Indicate Iowa residency by checking appropriate box(es):

Taxpayer

[ ] Resident, filing IA 1040
[ ] Nonresident, filing IA 1040
[X] Part-year resident, IA 1040: Date moved into Iowa Date moved out of Iowa 07/17/18

Spouse

[ ] Resident, filing IA 1040
[ ] Nonresident, filing IA 1040
[ ] Part-year resident, IA 1040: Date moved into Iowa Date moved out of Iowa

QuickZoom to Form IA-126 to enter Nonresident or Part-Year resident information . . . . .

Part III - Filing Status

[X] Single
[ ] Married filing joint return
[ ] Married filing separately on this combined return
[ ] Married filing separate returns.
[ ] Spouse used standard deduction.
[ ] Check this box if you did not live with your spouse at any time during the year.
[ ] Head of household (with qualifying person)
If qualifying person is not claimed as a dependent on this return, enter the person's name
and social security number here . . . . .
[ ] Qualifying widow(er) with dependent child

Part IV - Other Information

[ ] Check this box to take the standard deduction even if less than itemized deductions
[ ] Check this box to itemize even if itemized deductions are less than the standard deduction

**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 2018 gross income is from farming or fishing.
- Taxpayer is the surviving spouse or is otherwise qualified for pension/retirement exclusion in 2018.
- Spouse is the surviving spouse or is otherwise qualified for pension/retirement exclusion in 2018.

- 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:**

- |                                     |                          |                          |
|-------------------------------------|--------------------------|--------------------------|
| <b>Taxpayer</b>                     | <b>Spouse</b>            |                          |
| <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

<b>Yes</b>	<b>No</b>	
<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 . . . . . ▶ J.P Morgan Chase bank  
 Account type . . . . . Checking  Savings   
 Routing number . . . . . 044000037  
 Account number . . . . . 251201932

**International ACH Transactions**

<b>Yes</b>	<b>No</b>	
<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, 2019 to file the Iowa return.

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

<b>Yes</b>	<b>No</b>	
<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 . . . . . ▶ \_\_\_\_\_

## Part-Year Resident/Nonresident Allocation Worksheet 2018

▶ Keep for your records

Name(s) as Shown on Return SANDEEP SIRRA	Your Social Security No. 736-27-8783
---	---

	Federal Amount	Resident Period (part-year residents only)	Nonresident Period (nonresidents and part-year residents)	
	Column A Income from federal return	Column B Income from column A for this period	Column C Income from column A for this period	Column D Income from column C from IA sources
<b>T - Taxpayer; S - Spouse</b>				
<b>7</b> Wages, salaries, tips, etc. . . . . <b>T</b>	36,308.	29,808.	6,500.	0.
<b>S</b>				
<b>8</b> Federally taxable interest inc . . . . <b>T</b>				
<b>S</b>				
<b>9</b> Dividends . . . . . <b>T</b>				
<b>S</b>				
<b>10</b> State/local tax refunds . . . . . <b>T</b>				
<b>S</b>				
<b>11</b> Alimony received . . . . . <b>T</b>				
<b>S</b>				
<b>12</b> Business income or loss . . . . . <b>T</b>				
<b>S</b>				
<b>13</b> Capital gain or loss . . . . . <b>T</b>				
<b>S</b>				
<b>14</b> Other gains and losses . . . . . <b>T</b>				
<b>S</b>				
<b>15</b> Taxable IRA distribution . . . . . <b>T</b>				
<b>S</b>				
<b>16</b> Taxable pension and annuities . . <b>T</b>				
<b>S</b>				
<b>17</b> Rentals, royalties, p'ship, etc. . . . <b>T</b>	-1,480.	0.	-1,480.	0.
<b>S</b>				
<b>18</b> Farm income or loss . . . . . <b>T</b>				
<b>S</b>				
<b>19</b> Unemployment compensation . . <b>T</b>				
<b>S</b>				
<b>20 a</b> Taxable social security benefits . <b>T</b>				
<b>S</b>				
<b>b</b> Taxable railroad retirements . . . <b>T</b>				
<b>S</b>				
<b>21</b> Other income . . . . . <b>T</b>				
<b>S</b>				
<b>22</b> <b>Total income</b> . . . . . <b>T</b>	34,828.	29,808.	5,020.	0.
<b>S</b>				

		Federal Amount	Resident Period	Nonresident Period	
T - Taxpayer; S - Spouse →		Column A Amount from federal return	Column B Amount from column A for this period	Column C Amount from column A for this period	Column D Amount from column C from IA sources
23	Educator expenses . . . . . T				
	S				
24	Certain business expenses . . . . T				
	S				
25	Health savings account . . . . . T				
	S				
26	Moving expenses . . . . . T				
	S				
27	Self-employment tax deduction . . T				
	S				
28	Self-employed SEP, SIMPLE . . . T				
	S				
29	Self-employed health insurance . T				
	S				
30	Early withdrawal penalty . . . . . T				
	S				
31	Alimony paid . . . . . T				
	S				
32	IRA deduction . . . . . T				
	S				
33	Student loan interest deduction . . T	2,500.	0.	2,500.	0.
	S				
34	Reserved T				
	S				
35	Reserved T				
	S				
	Total other adjustments . . . . . T				
	S				
36	<b>Total adjustments</b> . . . . . T	2,500.	0.	2,500.	0.
	S				
37	<b>Adjusted gross income</b> . . . . . T	32,328.	29,808.	2,520.	0.
	S				

# Tax Payments Worksheet

**2018**

▶ Keep for your records

Name SANDEEP SIRRA	Social Security Number 736-27-8783
-----------------------	---------------------------------------

## 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 . . . . .				
<b>Additional Payments</b>				
5 Payment . . . . .				
Payment . . . . .				
Payment . . . . .				
Payment . . . . .				
Payment . . . . .				
6 Overpayment from previous year applied to current year . . . . .				
7 Amount paid with current year extension . . . . .				
8 <b>Total tax payments</b> . . . . .				

## Income Taxes Withheld for the Current Year

	Spouse		Taxpayer
9 State withholding on Forms W-2 . . . . .			1,477.
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 <b>Total income tax withheld</b> . . . . .			1,477.
15 Date return will be filed and balance paid . . . . .		<b>15</b>	

### Smart Worksheets from your 2018 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:  
Iowa/Illinois Reciprocal--if Iowa income tax is withheld in error  
attach a copy of the Illinois return.  
 \_\_\_\_\_  
 \_\_\_\_\_

**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 . . . . . \_\_\_\_\_

**B** Taxpayer's net income . . . . . 32,997.

**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.** . . . . . 32,997.

**H** Total Nonresident/part-year resident income . . . . . 29,808.

**I** Income is less than or equal to the minimum income if this box is checked. . . . .

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

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

<b>Form IA 1040, Line 31 Smart Worksheet</b>		
	Spouse — filing status 3 only	You or Joint
<b>A</b> Federal income tax withholding on Forms W-2 . . . . .		5,121.
<b>B</b> Federal income tax withholding on Forms W-2G . . . . .		
<b>C</b> Federal income tax withholding on Forms 1099-R . . . . .		
<b>D</b> Federal income tax withholding on Forms 1099-MISC . . . . .		
<b>E</b> Federal income tax withholding on Forms 1099-G . . . . .		
<b>F</b> Federal income tax withholding on Schedules K-1 . . . . .		
<b>G</b> Fed income tax w/h on forms 1099-INT, DIV and OID . . . . .		
<b>H</b> Other federal income tax withholding . . . . .		

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

<b>Form IA 1040, Tax Smart Worksheet</b>		
<b>Tax Reduction Worksheet - Filing Status 1, Single</b>		
<b>1</b> Net income from line 26 and pension exclusion from line 21, Form IA 1040 . . .	32,997.	
<b>2</b> Subtract minimum income level for this return . . . . .	9,000.	
<b>3</b> Result . . . . .	23,997.	
<b>4</b> Tax from line 47, Form IA 1040 . . . . .	1,121.	
<b>5</b> Smaller of line 3 and line 4 . . . . .	1,121.	
<b>Alternate Tax Worksheet - Filing Statuses 2, 3, 4, 5, and 6</b>		
<b>1</b> Enter the total of net income from line 26 plus pension exclusion from line 21 of the IA 1040 and reportable social security benefits from step 4 of the IA 1040. Filing statuses 3 or 4: Enter combined totals of both spouses.	Alt tax status:	Not Eligible
<b>2</b> Minimum income level for this return . . . . .	13,500.	
<b>3</b> Income subject to alternate tax . . . . .		
<b>4</b> Alternate tax. Multiply line 3 by 8.98% (.0898). . . . .		
<b>5</b> Using the tax tables, determine the tax on the taxable income from line 38 of the IA 1040. Status 3 and 4 filers: Calculate tax separately and combine the amounts		
	Spouse — filing status 3 only	You or Joint
Tax table . . . . .	1,161.	1,161.

SMART WORKSHEET FOR: Allocation Worksheet for PY/NR

<b>Rent/Royalties Smart Worksheet</b>					
<b>A</b> Rents and royalties . . . . .	<b>T</b>	-1,480.	0.	-1,480.	0.
	<b>S</b>				
<b>B</b> K-1 Partnership . . . . .	<b>T</b>				
	<b>S</b>				
<b>C</b> K-1 S Corporation . . . . .	<b>T</b>				
	<b>S</b>				
<b>D</b> K-1 Estate or Trust . . . . .	<b>T</b>				
	<b>S</b>				
<b>E</b> Farm rentals . . . . .	<b>T</b>				
	<b>S</b>				
<b>F</b> Income or loss from REMICs . . . .	<b>T</b>				
	<b>S</b>				

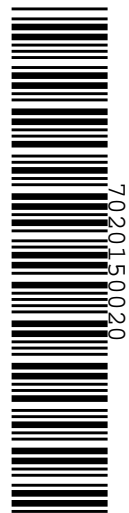
< Staple All Pages of Your Return and W-2s Here

North Carolina Department of Revenue

Amended Return

For calendar year 2018, or fiscal year beginning <u>18</u> and ending		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
SANDEEP SIRRA 6201 EP TRUE PKWY WEST DE IA 50266		Are you a veteran? <input type="checkbox"/> <input checked="" type="checkbox"/> Is your spouse a veteran? <input type="checkbox"/> <input type="checkbox"/>
Your SSN: 736278783 Spouse's SSN:		
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Year spouse died:
Was your spouse a resident for the entire year? <input type="checkbox"/> Yes <input type="checkbox"/> No		Date of death:
<input type="checkbox"/> Return for deceased taxpayer.		Date of death:
<input type="checkbox"/> Return for deceased spouse.		
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 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  
 SIRR 6201 50266 DS N EA N TD SD  
 SANDEEP SIRRA 736278783  
 IA 50266  
 6201 EP TRUE PKWY WEST DES MOINES  
 06 32328 16 0 26C 0  
 07 663 18 Y 0 26E 0  
 09 0 20A 323 EU  
 10A 0 20B 0 27 0  
 10B 0 21A 0 29 0  
 11 S Y I N 21B 0 30 0  
 11 8750 21C 0 31 0  
 13 01831 21D 0 32 0  
 14 4439 26A 0 34 79  
 15 244 26B 0  
 TN 3059049491 PN PP P02090332



<b>Sign Return Below</b> <input checked="" type="checkbox"/> <b>Refund Due</b> <u>79</u> <input type="checkbox"/> <b>Payment Due</b> <u>0</u>	
I certify that, to the best of my knowledge, this return is accurate 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 _____
Contact Phone No. (Include area code) <u>3059049491</u>	
<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.	
Paid Preparer's Signature: _____ Date _____	Preparer's Contact Phone Number (Include area code) _____
Preparer's FEIN, SSN, or PTIN <u>P02090332</u>	
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	



Last Name (First 10 Characters) SIRRA

Your Social Security Number 736278783

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

6.	Federal Adjusted Gross Income	6.	32328
7.	Additions to Federal Adjusted Gross Income	7.	663
8.	Add Lines 6 and 7	8.	32991
9.	Deductions from Federal Adjusted Gross Income	9.	0
10.	Child Deduction		
	a. Enter the number of dependent children for whom you were allowed a federal child tax credit.	10a.	
	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.	8750
12.	Add Lines 9, 10b, and 11. Subtract the total from Line 8.	12.	24241
13.	Part-year Residents and Nonresidents Taxable Percentage	13.	0.1831
14.	N.C. Taxable Income	14.	4439
15.	N.C. Income Tax	15.	244
16.	Tax Credits	16.	0
17.	Subtract Line 16 from Line 15	17.	244
18.	Consumer Use Tax	18.	0
	You certify that no Consumer Use Tax is due		Y
19.	Add Lines 17 and 18	19.	244

**North Carolina Income Tax Withheld**

20a.	Your tax withheld	20a.	323
20b.	Spouse's tax withheld	20b.	0

**Other Tax Payments**

21a.	2018 estimated tax	21a.	0
21b.	Paid with extension	21b.	0
21c.	Partnership	21c.	0
21d.	S Corporation	21d.	0
22.	Amended Returns Only - Previous payments	22.	0
23.	Total Payments	23.	323
24.	Amended Returns Only - Previous refunds	24.	0
25.	Subtract Line 24 from Line 23	25.	323
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.	0
28.	<b>Overpayment</b>	28.	79

**Amount of Refund to Apply to:**

29.	Amount of Line 28 to be applied to 2019 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.	79

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

8-23-18

**2018 Supplemental Schedule**

North Carolina Department of Revenue

If you complete Schedule S, you MUST attach the schedule to Form D-400. If you do not, the Department may be unable to process your return.  
 Important: Refer to the instructions before completing Parts A, B, or C of this form.

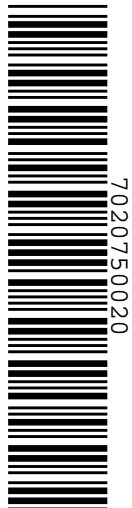
Last Name ( <i>First 10 Characters</i> )	SIRRA	Your Social Security Number	736278783
--	-------	-----------------------------	-----------

01	0	08	0	11D	0	12E	0	21A	0
02	0	09	0	11E	0	13	0	21B	0
03	663	10	0	12A	0	15	0	21D	0
04	0	11A	0	12B	0	16	0	22	0
05	0	11B	0	12C	0	19	0		
07	0	11C	0	12D	0	20	0		

<b>Part A. Additions to Federal Adjusted Gross Income</b>	
1. Interest income from obligations of states other than North Carolina	1. 0
2. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2	2. 0
3. Adjustment for bonus depreciation	3. 663
4. Adjustment for IRC section 179 expense deduction	4. 0
5. Other additions to federal adjusted gross income (Attach explanation or schedule)	5. 0
6. Total additions - Add Lines 1 through 5	6. 663

<b>Part B. Deductions from Federal Adjusted Gross Income</b>	
7. State or local income tax refund	7. 0
8. Interest income from obligations of the United States or United States' possessions	8. 0
9. Taxable portion of Social Security and Railroad Retirement Benefits	9. 0
10. Bailey settlement retirement benefits	10. 0
11. Adjustment for bonus depreciation	
11a. 2013 0	11b. 2014 0
11c. 2015 0	
11d. 2016 0	11e. 2017 0
11f. Total	11f. 0
12. Adjustment for IRC section 179 expense deduction	
12a. 2013 0	12b. 2014 0
12c. 2015 0	
12d. 2016 0	12e. 2017 0
12f. Total	12f. 0
13. Other deductions from federal adjusted gross income (Attach explanation or schedule)	13. 0
14. Total deductions - Add Lines 7 through 10, 11f, 12f and 13	14. 0

<b>Part C. N.C. Standard Deduction or N.C. Itemized Deductions</b>	
15. Home mortgage interest	15. 0
16. Real estate property taxes	16. 0
17. Home mortgage interest and real estate property taxes before limitation	17. 0
18. Home mortgage interest and real estate property taxes limitation	18. 20000
19. Home mortgage interest and real estate property taxes after limitation	19. 0
20. Charitable contributions	20. 0
21. a. Medical and dental expenses before limitation	21a. 0
b. Enter the amount from Form D-400, Line 6	21b. 0
c. Multiply Line 21b by 7.5% (0.075). If zero or less, enter a zero.	21c. 0
d. Medical and dental expenses after limitation	21d. 0
22. Repayment of claim of right income	22. 0
23. Total N.C. itemized deductions - Add Lines 19, 20, 21d, and 22	23. 0



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

8-29-18

**2018 Part-Year Resident and Nonresident Schedule**

North Carolina Department of Revenue

If you complete Schedule PN, you MUST attach the schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) <b>SIRRA</b>	Your Social Security Number <b>736278783</b>
--	--

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.

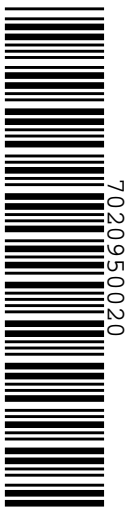
Important: Refer to the Instructions before completing this form.

NRT	N	PYT	Y	07 18 18	12 31 18	22	6500
NRS	N	PYS	N			23	35491

<b>Part A. Residency Status</b>			
Taxpayer is: (Select applicable box)		Spouse is: (Select applicable box)	
<input type="checkbox"/> Full-Year Resident	<input type="checkbox"/> Nonresident	<input checked="" type="checkbox"/> Part-Year Resident	<input type="checkbox"/> Full-Year Resident
Date N.C. residency began	Date N.C. residency ended	Date N.C. residency began	Date N.C. residency ended
07 18 18	12 31 18		

If you or 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.

<b>Part B. Allocation of Income for Part-Year Residents and Nonresidents</b>			
		COLUMN A	COLUMN B
<b>Total Income</b>		Total Income from all sources	Amount of Column A subject to N.C. tax
1. Wages, salaries, tips, etc.	1.	36308	6500
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.	-1480	0
12. Farm income or (loss)	12.	0	0
13. Unemployment compensation	13.	0	0
14. Taxable amount of Social Security benefits or Railroad Retirement benefits	14.	0	0
15. Other income	15.	0	0
16. Total Income	16.	34828	6500
		COLUMN A	COLUMN B
<b>North Carolina Adjustments</b>		Enter the amount from Form D-400 Schedule S	Amount of Column A subject to N.C. tax
17. Additions			
a. Interest income from obligations of states other than N.C.	17a.	0	0
b. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2	17b.	0	0
c. Adjustment for bonus depreciation	17c.	663	0
d. Adjustment for IRC section 179 expense deduction	17d.	0	0
e. Other additions to federal adjusted gross income that relate to gross income	17e.	0	0
18. Total additions	18.	663	0



Last Name (First 10 Characters)    SIRRA	Your Social Security Number    736278783
--	--

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

	COLUMN A Enter the amount from Form D-400 Schedule S	COLUMN B Amount of Column A subject to N.C. tax
19. Deductions		
a. State and local income tax refund	19a.            0	0
b. Interest from obligations of the United States or United States' possessions	19b.            0	0
c. Taxable portion of Social Security or Railroad Retirement benefits	19c.            0	0
d. Bailey retirement benefits	19d.            0	0
e. Adjustment for bonus depreciation	19e.            0	0
f. Adjustment for IRC section 179 expense	19f.            0	0
g. Other deductions to federal adjusted gross income that relate to gross income	19g.            0	0
20. Total deductions	20.            0	0
21. Total income modified by N.C. adjustments	21.            35491	6500

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

22. Enter the amount from Column B, Line 21		22.            6500
23. Enter the amount from Column A, Line 21		23.            35491
24. Part-year residents and nonresident taxable percentage		24.            0.1831

North Carolina Information Worksheet

2018

Keep for your records

Part I – Personal Information

Taxpayer:

First Name . . . . . SANDEEP
Middle Initial . . . . . Suffix . . . . .
Last Name . . . . . SIRRA
Social Security No. . . . . 736-27-8783
Date of Birth . . . . . 11/13/1994
or age as of 1-1- 2019 . . . . . 24
Date of Death . . . . .
Daytime phone . . . . . (305)904-9491

Spouse:

First Name . . . . .
Middle Initial . . . . . Suffix . . . . .
Last Name . . . . .
Social Security No. . . . .
Date of Birth . . . . .
or age as of 1-1- 2019 . . . . .
Date of Death . . . . .
Daytime phone . . . . .

Home phone . . . . .

Check to print phone number on your return . . . . [X] Taxpayer daytime [ ] Spouse daytime [ ] Home

c/o Name (EF only) . . . . .

Street Address . . . . . 6201 EP TRUE PKWY Apt No. . . . .
City . . . . . WEST DES MOINES State . IA ZIP Code . . . . . 50266
County . . . . . Foreign Country . . . . .

Part II – Resident Status

Taxpayer Spouse

[ ]
[ ]
[X]

[ ]
[ ]
[ ]

Form D-400: Full-Year Resident . . . . .
Form D-400: Nonresident . . . . .
Form D-400: Part-Year Resident . . . . .

Nonresident and Part-year residents must complete the Part-Year/Nonresident Worksheet . . . . .

Taxpayer residency dates . . . . . From 07/18/18 To 12/31/18

Spouse residency dates . . . . . From To

Part III – Filing Status

[X]
[ ]
[ ]

- 1 Single
2 Married filing jointly
3 Married filing separately

Spouse's name . . . . .
Spouse's Social Security Number . . . . .

[ ]
[ ]

- 4 Head of household
5 Qualifying widow(er) / Surviving Spouse
Year spouse died . . . . .

**Part IV – Other Information**

**Federal Return Attachment:**

Yes No  
  Federal return attachment required

**Dependent Information:**

Yes No  
  Can your parents (or someone else) claim **you** as a dependent?  
  Can your parents (or someone else) claim **your spouse** as a dependent?

**Veteran Information:**

Yes No  
  Are you a veteran?  
  Is your spouse a veteran?

**NC Itemized Deductions or NC Standard Deduction:**

Check here if you are married filing separately and your spouse will claim NC Itemized Deductions or to claim NC Itemized Deductions even if less than NC Standard Deduction or if you are filing Federal Form 1040NR and are required to claim N.C. Itemized Deductions  
 Check here if you are married filing separately and your spouse will claim NC Standard Deduction or to claim NC Standard Deduction even if less than NC Itemized Deductions

**Consumer Use Tax:**

Check here to certify that NO Consumer Use Tax is due.

**Underpayment Penalty:**

Check here to have North Carolina figure the underpayment penalty Form D-422

**Out of the Country:**

Check here if you or, if married filing jointly, your spouse were out of the country on April 15th and a U.S citizen or resident.

**Executor or Administrator:**

Check here if this return is to be filed and signed by an Executor or Administrator

**Executor or Administrator Information:**

First Name . . . . . \_\_\_\_\_ Last Name . . \_\_\_\_\_  
Phone Number . . . . . \_\_\_\_\_

**Part V – Preparer Information**

Enter Preparer Code from Firm/Preparer Info . . . 1

**QuickZoom** to Firm/Preparer Info . . . . . ▶ \_\_\_\_\_

**Part VI – 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 North Carolina Department of Revenue, as applicable by law.

File **state** return electronically

**Electronic PDF Attachments**

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

Description	Filename

North Carolina requires separate fields for paid preparer's first name, middle initial and last name.

**EF Status Dates:**

Date return was EFiled . . . . . \_\_\_\_\_ Preparer First name . . APPANA  
Date return was accepted by state . . . \_\_\_\_\_ Preparer Middle initial . . \_\_\_\_\_  
Date Form D400V was given to client . . . \_\_\_\_\_ Preparer Last name . . RUPA VENKATA SATYA SAI MANIKUMAR

**Part VII - Direct Deposit Information or Electronic Funds Withdrawal (Electronic Filing Only)**

**See Tax Help for Refund Expectation**

**Yes**     **No**  
 Use **direct deposit** for **state tax refund**? (Electronic Filing Only)  
 Do you want **electronic funds withdrawal** of **state tax payment** (EF Only)?

**Enter the following information if you want to directly deposit the state tax refund:**

Name of Financial Institution (optional) . . . J.P Morgan Chase bank  
 Check the appropriate box:  
 Checking . . . . .       Routing number . . 044000037  
 Savings . . . . .       Account number . . 251201932

**Enter the following information only if you are requesting direct debit of balance due:**

Type of account . . . . .  Personal       Business  
 Enter the payment date to withdraw from the account above . . . . . \_\_\_\_\_  
 State balance-due amount from this return . . . . . \_\_\_\_\_

**International ACH Transactions**

**Yes**     **No**  
 Is this refund (or payment) going to or through (or coming from or through) an account located outside of the United States?

**Part VIII – Extension Status**

If the North Carolina tax return can't be filed by April 15th, a 6-month automatic extension of time to file is allowed. **Note:** An extension of time to file is **not** an extension of time to pay.

**Yes**     **No**  
 Tax return due date extended?  
 Out of the country on the date that this application was due?  
  Has the tax return due date been extended by filing a NC extension using Form D-410?  
 Extended due date . . . . . \_\_\_\_\_

**Filing and acceptance information (Electronic Filing Only)**

File extension electronically?  
 Extension accepted?  
 Extension filing date . . . . . \_\_\_\_\_  
 Extension acceptance date . . . . . \_\_\_\_\_

**Electronic funds withdrawal amount due with extension information (Electronic Filing Only)**

**Yes**     **No**  
 Use electronic funds withdrawal of extension tax payment?  
 Enter settlement date to withdraw the extension amount from the account above . . . . . \_\_\_\_\_  
 Balance-due amount paid with this extension . . . . . \_\_\_\_\_

**QuickZoom** to Form D-410, Application for Extension of Time to File . . . . . ► \_\_\_\_\_

# Tax Payments Worksheet

**2018**

▶ Keep for your records

Name SANDEEP SIRRA	Social Security Number 736-27-8783
-----------------------	---------------------------------------

## Tax Payments for the Current Year

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

## Income Taxes Withheld for the Current Year

	Taxpayer		Spouse
9	State withholding on Forms W-2 . . . . .	323 .	
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	<b>Total income tax withheld</b> . . . . .	323 .	
15	Date return will be filed and balance paid . . . . .	<b>15</b>	



**Computation of North Carolina Taxable Income for  
Part-Year Residents and Nonresidents**

**2018**

► Keep for your records

Name as Shown on Return <u>SANDEEP SIRRA</u>	Social Security Number <u>736278783</u>
---	--

**Part 1 – Wages**

T/S	W-2 Compensation	State	NC Withholding	Wages	RES/NR/ PY/NNC
T	W-2: PIONEER CONSULTING SERVICES LLC	IA		29808	NNC
T	W-2: PIONEER CONSULTING SERVICES LLC	NC	323	6500	PY
<b>Total Withholding and Wages . . . . .</b>			323	36308	

**Part 2 – Income Allocation**

	Federal Amount	NC Source Income during NC Residence (PY Resident)	Nonresident with Income from NC Sources
<b>1</b> Wages, etc. . . . .	36308	6500	
<b>2 a</b> Taxable interest income . . . . .			
<b>b</b> Tax exempt interest income . . . . .			
<b>3 a</b> Dividends . . . . .			
<b>b</b> Qualified dividends . . . . .			
<b>4</b> Refunds — State/Local tax . . . . .			
<b>5</b> Alimony received . . . . .			
<b>6</b> Business income or loss . . . . .			
<b>7</b> Capital gain or loss . . . . .			
<b>8</b> Other gains and losses . . . . .			
<b>9 a</b> Total IRA distribution . . . . .			
<b>b</b> Taxable IRA distribution . . . . .			
<b>10 a</b> Total pensions, etc. . . . .			
<b>b</b> Taxable pensions, etc. . . . .			
<b>11</b> Rents and Royalties . . . . .	-1480	0	0
K-1P . . . . .			
K-1S . . . . .			
K-1E . . . . .			
Farm Rentals . . . . .			
REMICs . . . . .			
Total Rents, etc. . . . .	-1480	0	0
<b>12</b> Farm income or loss . . . . .			
<b>13</b> Unemployment compensation . . . . .			
<b>14 a</b> Social Security/Railroad Retirement . . . . .			
Taxable Social Security . . . . .			
Taxable Railroad Retirement . . . . .			
<b>b</b> Total taxable SS/RR benefits . . . . .			
<b>15</b> Other income . . . . .			
<b>16 Total Income</b> . . . . .	34828	6500	0

**Adjustments**

	<b>Federal Amount</b>	<b>NC Source Income during NC Residence (PY Resident)</b>	<b>Nonresident with Income from NC Sources</b>
<b>NC Additions To Gross Income</b>			
17 Interest income from other states . . .			
18 Deferred gains reinvested into an Opportunity Fund . . . . .			
19 Adjustment for bonus depreciation . .	663		
20 Adjustment for Sec 179 expense . . .			
21 Other additions . . . . .			
22 <b>Total additions</b> . . . . .	663		
<b>NC Deductions From Gross Income</b>			
23 State tax refund . . . . .			
24 Interest income from US . . . . .			
25 SSB and RRB benefits . . . . .			
26 Bailey retirement benefits . . . . .			
27 Adjustment for bonus depreciation . .			
28 Adjustment for Sec 179 expense . . .			
29 Other deductions . . . . .			
30 <b>Total deductions</b> . . . . .			
31 <b>Total Income after Adjustments</b> (Line 16 + Line 22 - Line 30)	35491	6500	0

**Part 3 – N.C. Taxable Income: Part-Year and Nonresidents**

1 <b>Income During N.C. Residency:</b> Enter your <b>N.C. Sourced taxable income</b> while you were a resident of North Carolina (Line 30, column 2) . . . . . <b>Important:</b> Do not include income that is not taxable on the federal return such as interest from tax exempt state or municipal bonds.	<b>1</b>	6500
2 <b>N.C. Source Income during nonresidency :</b> Enter your <b>total income</b> that, during the period of nonresidency, is sourced and taxable to North Carolina (Line 30, column 3) . . . . .	<b>2</b>	0
3 Add Lines 1 and 2 . . . . .	<b>3</b>	6500

**Part 4 – Total Income From All Sources**

1 <b>Total Income After Adjustments:</b> Enter your <b>total income</b> that you received from all sources less deductions and adjustments (Line 30, column 1) . . . . .	<b>1</b>	35491
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## Part-Year Resident/Nonresident Allocation Worksheet 2018

▶ Keep for your records

Name(s) as Shown on Return SANDEEP SIRRA	Your Social Security No. 736-27-8783
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	Federal Amount	Resident Period (part-year residents only)	Nonresident Period (nonresidents and part-year residents)	
	Column A Income from federal return	Column B Income from column A for this period	Column C Income from column A for this period	Column D Income from column C from NC sources
<b>T - Taxpayer; S - Spouse</b>				
<b>7</b> Wages, salaries, tips, etc. . . . . <b>T</b>	36,308.	6,500.	29,808.	0.
<b>S</b>				
<b>8</b> Federally taxable interest inc . . . . <b>T</b>				
<b>S</b>				
<b>9</b> Dividends . . . . . <b>T</b>				
<b>S</b>				
<b>10</b> State/local tax refunds . . . . . <b>T</b>				
<b>S</b>				
<b>11</b> Alimony received . . . . . <b>T</b>				
<b>S</b>				
<b>12</b> Business income or loss . . . . . <b>T</b>				
<b>S</b>				
<b>13</b> Capital gain or loss . . . . . <b>T</b>				
<b>S</b>				
<b>14</b> Other gains and losses . . . . . <b>T</b>				
<b>S</b>				
<b>15</b> Taxable IRA distribution . . . . . <b>T</b>				
<b>S</b>				
<b>16</b> Taxable pension and annuities . . <b>T</b>				
<b>S</b>				
<b>17</b> Rentals, royalties, p'ship, etc. . . . <b>T</b>	-1,480.	0.	-1,480.	0.
<b>S</b>				
<b>18</b> Farm income or loss . . . . . <b>T</b>				
<b>S</b>				
<b>19</b> Unemployment compensation . . <b>T</b>				
<b>S</b>				
<b>20 a</b> Taxable social security benefits . <b>T</b>				
<b>S</b>				
<b>b</b> Taxable railroad retirements . . . <b>T</b>				
<b>S</b>				
<b>21</b> Other income . . . . . <b>T</b>				
<b>S</b>				
<b>22</b> <b>Total income</b> . . . . . <b>T</b>	34,828.	6,500.	28,328.	0.
<b>S</b>				

		Federal Amount	Resident Period	Nonresident Period	
T - Taxpayer; S - Spouse		Column A Amount from federal return	Column B Amount from column A for this period	Column C Amount from column A for this period	Column D Amount from column C from NC sources
23	Educator expenses . . . . . T				
	S				
24	Certain business expenses . . . . T				
	S				
25	Health savings account . . . . . T				
	S				
26	Moving expenses . . . . . T				
	S				
27	Self-employment tax deduction . . T				
	S				
28	Self-employed SEP, SIMPLE . . . T				
	S				
29	Self-employed health insurance . T				
	S				
30	Early withdrawal penalty . . . . . T				
	S				
31	Alimony paid . . . . . T				
	S				
32	IRA deduction . . . . . T				
	S				
33	Student loan interest deduction . . T	2,500.	0.	2,500.	0.
	S				
34	Reserved T				
	S				
35	Reserved T				
	S				
	Total other adjustments . . . . . T				
	S				
36	<b>Total adjustments</b> . . . . . T	2,500.	0.	2,500.	0.
	S				
37	<b>Adjusted gross income</b> . . . . . T	32,328.	6,500.	25,828.	0.
	S				

▶ Keep for your records — Do not file

Name(s) Shown on Return  
SANDEEP SIRRA

Social Security Number  
736-27-8783

**Standard Deduction or Itemized Deduction for this return**

Standard deduction from below\* . . . . . 8,750.  
 Total allowable itemized deductions from D-400 Sch S . . . . . 0.

\*Married Filing Separately and spouse claimed NC Itemized Deductions;  
 or claimed NC Itemized Deductions even if less than NC Standard Deduction;  
 or if you are filing Federal Form 1040NR and are required to claim N.C. Itemized Deductions . . .

\*Married Filing Separately and spouse claimed NC Standard Deduction;  
 or claimed NC Standard Deduction even if less than NC Itemized Deductions . . . . .

**Standard Deduction for your Filing Status**

Single . . . . .	\$8,750	<div style="border-bottom: 1px solid black; text-align: right; padding-bottom: 5px;">8,750.</div>
Married Filing Jointly . . . . .	\$17,500	
Married Filing Separately . . . . .	\$8,750	
Head of Household . . . . .	\$14,000	
Qualifying Widow(er) / Surviving Spouse . . . . .	\$17,500	

**Qualified Charitable Distribution (QCD) from an IRA  
taken as a NC Itemized Deduction Worksheet**

- |   |   |   |  |
|---|---|---|--|
| 1 | Qualified charitable distribution from an individual retirement plan, by a person who has attained the age of 70 1/2, excluded from federal adjusted gross income . . . . . | 1 |  |
| 2 | Enter the amount of the QCD above that would have been allowable as a charitable deduction on the federal return had you not elected to take the income exclusion. . . . .  | 2 |  |

**Repayment of Claim of Right Worksheet**

**Repayment of amounts under a claim of right if \$3,000 or less:**

- |   |   |   |  |
|---|---|---|--|
| 1 | Enter the amount of claim of right income repaid during 2018 . . . . .                        | 1 |  |
| 2 | Enter amount from D-400 Line 6, federal adjusted gross income . . . . .                       | 2 |  |
| 3 | Multiply Line 2 by 2% (0.02) (If negative, enter the number zero) . . . . .                   | 3 |  |
| 4 | Subtract Line 3 from Line 1. Enter amount on Form D-400 Schedule S, Part C, Line 22 . . . . . | 4 |  |

**Repayment of amounts under a claim of right if over \$3,000:**

Enter the repayment of claim of right income included on Line 16 of federal Schedule A  
 Enter amount on Form D-400 Schedule S, Part C, Line 22 . . . . . ▶

# Smart Worksheets from your 2018 North Carolina Tax Return

SMART WORKSHEET FOR: Allocation Worksheet for PY/NR

Rent/Royalties Smart Worksheet					
<b>A</b> Rents and royalties . . . . .	<b>T</b>	-1,480.	0.	-1,480.	0.
	<b>S</b>				
<b>B</b> K-1 Partnership . . . . .	<b>T</b>				
	<b>S</b>				
<b>C</b> K-1 S Corporation . . . . .	<b>T</b>				
	<b>S</b>				
<b>D</b> K-1 Estate or Trust . . . . .	<b>T</b>				
	<b>S</b>				
<b>E</b> Farm rentals . . . . .	<b>T</b>				
	<b>S</b>				
<b>F</b> Income or loss from REMICs . . . . .	<b>T</b>				
	<b>S</b>				